CITY OF CLARKSTON

2013

FINAL BUDGET

JANUARY 1, 2013

KATHLEEN A. WARREN, MAYOR

CITY OF CLARKSTON
2013 ANNUAL BUDGET
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KELLY BLACKMON
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JAMES MARTIN, PUBLIC WORKS DIRECTOR
JOEL HASTINGS, POLICE CHIEF
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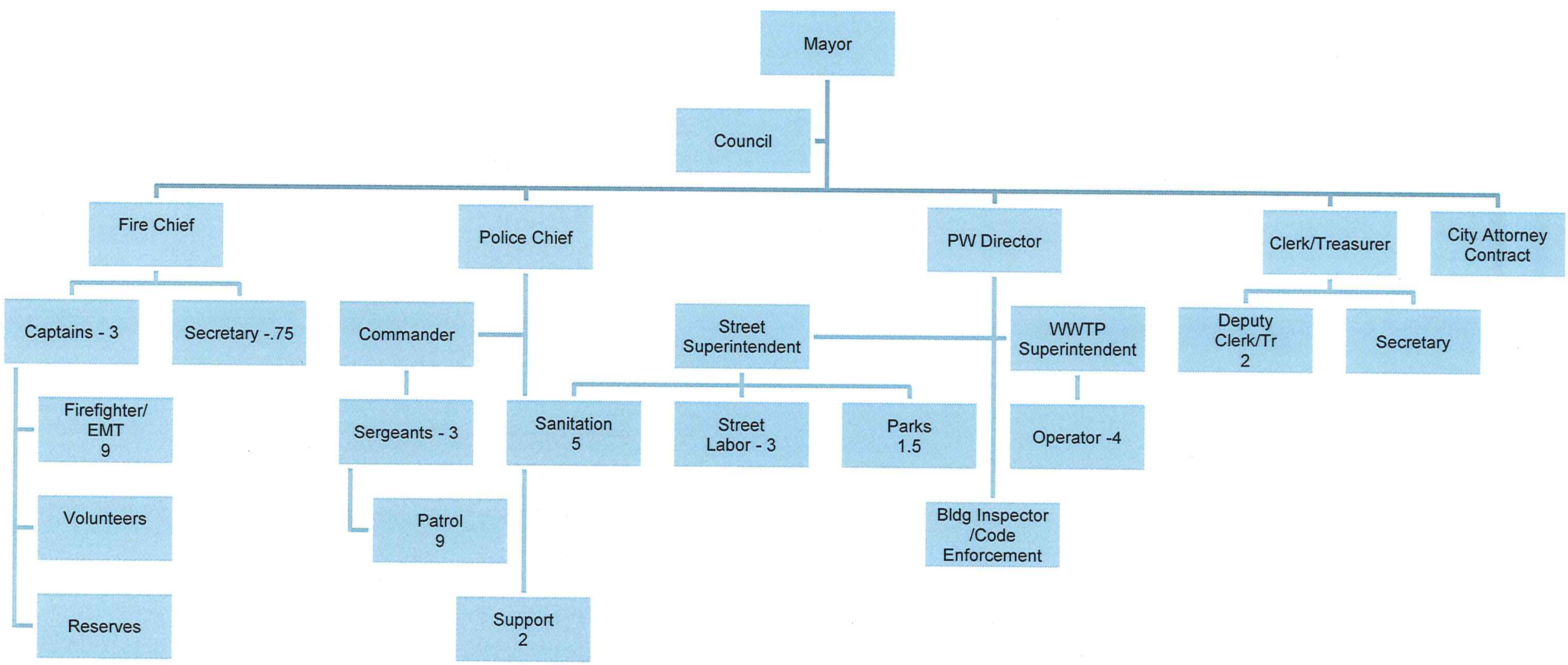
JAMES GROW, CITY ATTORNEY

CITY OF CLARKSTON - 2013



ORDINANCE NO. 1510

AN ORDINANCE OF THE CITY OF CLARKSTON, WASHINGTON, ADOPTING THE FINAL BUDGET OF THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2013 AND APPROVING AN ORDINANCE SUMMARY FOR PUBLICATION.

WHEREAS, the Mayor of the City of Clarkston, Washington, completed and placed on file with the city clerk a proposed budget and estimate of the amount the moneys required to meet the public expenses, reserve funds and expenses of government of the City of Clarkston for the fiscal year ending December 31, 2013, and a notice was published that the council of said city would meet on the 26th day of November, 2012, at the hour of 7:00 p.m., at Clarkston City Hall, 829 5th Street, Clarkston, Washington for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of said city an opportunity to be heard upon said budget; and

WHEREAS, the City Council did meet at said time and place and did then consider the matter of the proposed 2013 budget; and

WHEREAS, the 2013 proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Clarkston for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of the City of Clarkston for the 2013 fiscal year and being sufficient to meet the various needs of the City of Clarkston during the 2013 fiscal year.

NOW, THEREFORE, the City Council of the City of Clarkston do ordain as follows:

Section 1. The budget for the City of Clarkston, Washington, for the year 2013 is hereby adopted at the fund level in its final form and content as set forth in the document entitled 2013 FINAL BUDGET, CITY OF CLARKSTON, three (3) copies of which are on file in the Office of the Clerk.

Section 2. Estimated resources, including fund balances or working capital for each separate fund of the City of Clarkston, and aggregate totals for all such funds combined, for the year 2013 are set forth in summary form on Exhibit A (attached) and are hereby appropriated for expenditure at the fund level during the year 2013 as set forth on Exhibit A.

Section 3. The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the Division of Municipal Corporations in the State Auditor's Office and the Association of Washington Cities.

Section 4. This ordinance shall be in force and take effect five (5) days after publication of the attached summary, which is hereby approved.

Dated this 26th day of December, 2012.

Kathleen A. Warren

Kathleen A. Warren, Mayor

Authenticated:

Vickie Storey

Vickie Storey, City Clerk

SUMMARY OF ORDINANCE NO. 1510
OF THE CITY OF CLARKSTON, WASHINGTON

On December 26, 2012, the City Council of the City of Clarkston, Washington, approved Ordinance No. 1510, the main point of which may be summarized by its title as follows:

AN ORDINANCE OF THE CITY OF CLARKSTON, WASHINGTON, ADOPTING THE FINAL BUDGET OF THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2013 AND APPROVING AN ORDINANCE SUMMARY FOR PUBLICATION.

The full text of this ordinance will be mailed upon request.

APPROVED by the City Council at their meeting of December 26, 2012.

Vickie Storey

Vickie Storey, City Clerk

Published: ___________

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
001	CURRENT EXPENSE	$ 920,007	$ 3,609,900	$ 199,150	$ 3,806,630	$ 320,000	$ 602,427
004	CE RESERVE	$ 473,431	$ 1,000	$ 50,000	$ -	$ -	$ 524,431
006	EMP BENEFIT RESERVE	$ 89,104	$ 300	$ -	$ -	$ -	$ 89,404
007	COMMUNITY PROJECTS	$ 35,845	$ 200	$ -	$ -	$ 2,000	$ 34,045
010	NATIONAL NIGHT OUT	$ 3,661	$ 500	$ -	$ 1,100	$ -	$ 3,061
011	VICTIM'S RIGHTS	$ 41,969	$ 5,100	$ -	$ 4,000	$ -	$ 43,069
016	VEHICLE REPLCMENT	$ 246,365	$ 120,500	$ -	$ -	$ 31,500	$ 335,365
017	D A R E	$ 10,900	$ 1,600	$ -	$ 4,750	$ -	$ 7,750
378	CDBG	$ 44,462	$ -	$ -	$ 100	$ 25,000	$ 19,362
102	RESCUE ONE	$ 6,430	$ 2,550	$ -	$ 3,500	$ -	$ 5,480
103	STREET FUND	$ 13,672	$ 1,114,900	$ 145,000	$ 1,266,620	$ -	$ 6,952
105	STREET RESERVE	$ 156,192	$ 100	$ -	$ -	$ 120,000	$ 36,292

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
108	DRUG ENFORCEMENT	$ 57,396	$ 4,150	$ -	$ 13,000	$ -	$ 48,546
130	LODGING TAX FUND	$ 532,063	$ 79,200	$ -	$ 83,580	$ -	$ 527,683
202	MUNICIPAL CAP IMPRV	$ 39,298	$ 35,300	$ -	$ -	$ -	$ 74,598
400	SEWER O&M	$ 534,130	$ 1,472,000	$ -	$ 1,007,330	$ 304,500	$ 694,300
401	SEWER EQUIP RSRV	$ 35,211	$ 100	$ 20,000	$ -	$ -	$ 55,311
402	SEWER LINE RESERVE	$ 472,508	$ 1,000	$ 20,000	$ -	$ -	$ 493,508
403	SEWER CAPITAL REPLC	$ 20,769	$ 50	$ 20,000	$ -	$ -	$ 40,819
404	SEWER RESERVE	$ 110,704	$ 500	$ -	$ -	$ -	$ 111,204
405	WWTP CONSTRUCTION	$1,767,278	$10,802,000	$ -	$ 10,361,400	$ -	$2,207,878
406	SEWER REVENUE BOND	$ 139,421	$ 500	$ 136,800	$ 135,400	$ -	$ 141,321
407	PWTF LOAN	$ 22,802	$ -	$ 25,000	$ 30,000	$ -	$ 17,802
408	SRF LOAN	$ 40,907	$ 100	$ 82,700	$ 35,325	$ 29,600	$ 58,782
409	STORMWATER O & M	24,547	522,636	50,000	530,070	50,000	$ 17,113

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
410	SANITATION O&M	$ 229,916	$ 981,500	$ 339,000	$ 1,488,295	$ 54,000	$ 8,121
411	SAN. EQUIP RSRV	$ 155,638	$ 200	$ 20,000	$ -	$ -	$ 175,838
420	EMS / AMBULANCE	$ 34,262	$ 892,000	$ 175,000	$ 926,780	$ 141,315	$ 33,167
421	EMS CAP RESERVE	$ 38,384	$ 50	$ 9,000	$ -	$ -	$ 47,434
TOTALS		$6,297,272	$19,647,936	$ 1,291,650	$ 19,697,880	$ 1,077,915	$6,461,063

RESOLUTION NO. 2012-14

A RESOLUTION OF THE CITY OF CLARKSTON, WASHINGTON, ESTABLISHING THE 2013 POSITION ALLOCATION LIST.

THE CITY COUNCIL OF THE CITY OF CLARKSTON, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

Section 1. Position Allocation List Approved. The 2013 Position Allocation List as set forth on Exhibit A, which is attached hereto and incorporated herein by this reference as if set forth in full, is hereby approved.

Section 2. Effective Date. All allocations for the various positions indicated on the attached Exhibit A will become effective January 1, 2013

DATED this 26th day of December, 2012.

Kathleen A Warren

Kathleen A Warren, Mayor

ATTEST:

Vickie Storey

Vickie Storey, City Clerk

EXHIBIT A
RESOLUTION NO. 2012-14
2013 POSITION ALLOCATION LIST

REPRESENTATION:
F - International Association of Fire Fighters - Local 2299
L - Street/Sanitation/Sewer/ Supervisory/Administrative - Local 1476-ACL-C
P - Clarkston Police Officers Guild
PS -Police Support

OTHER:
C - Contract
E - Elected
N - Non-Represented
T - Temporary
V – Volunteers
R – Reserves , Fire/Ambulance
(M) FLSA EXEMPTIONS:

CURRENT EXPENSE FUND

LEGISLATIVE
E Councilmember
E Councilmember
E Councilmember
E Councilmember
E Councilmember
E Councilmember
E Councilmember
E 7

EXECUTIVE
E Mayor
E 1

FINANCIAL AND RECORDS SERVICES
(ALSO see Street, Sewer and Sanitation for all positions in this unit)
N (M) City Clerk/Treasurer (25% Time)
L Deputy Clerk/Treasurer (25% Time)
L Deputy Clerk/Treasurer (13% Time)
L Secretary, (16% Time)
*N .25 - L .54

LEGAL
C City Attorney

C 1.0

LAW ENFORCEMENT

N (M)	Police Chief
N	Commander
P	Senior Sergeant
P	Senior Sergeant
P	Jr./Senior Sergeant
P	Police Officer 1st, 2nd or 3rd Class - Investigator
P	Police Officer 1st, 2nd or 3rd Class
P	Police Officer 1st, 2nd or 3rd Class
P	Police Officer 1st, 2nd or 3rd Class
P	Police Officer 1st, 2nd or 3rd Class
P	Recruit/Police Officer 1st, 2nd or 3rd Class
P	Police Officer 1st, 2nd or 3rd Class - DARE
P	Police Officer 1st, 2nd or 3rd Class – Narcotics
P	Police Officer 1st, 2nd or 3rd Class – School Resource Officer
PS	Records Clerk
PS	Support Services Specialist, .5 FTE
PS	Support Services / Animal Control, .5 FTE
V	Reserves/Volunteers
	*P 12.0 - PS 2.0 - N 2.0

FIRE CONTROL

N (M)	Fire Chief (70% Time)
F	Fire Captain
F	Firefighter 1st, 2nd or 3rd Class
F	Firefighter 1st, 2nd or 3rd Class
F	Firefighter 1st, 2nd or 3rd Class
F	Firefighter, 1st, 2nd or 3rd Class
F	Firefighter, 1st, 2nd or 3rd Class
L	Secretary, .75 FTE (80% Time)
V	Volunteer(s)
R	Reserves
	*N .7 - F 6.00 - L .6

HOUSING AND COMMUNITY DEVELOPMENT

N (M)	Public Works Director/Building Inspector (35% Time)
L	Building Inspector / Code Enforcement
	N .35 – L 1.0

PARKS

L	Park Caretaker (Parks, Streets, Sanitation Rover)
T	Seasonal Park Laborer
	L 1.0 – T .5

SUMMARY:

E - 8.00**
F - 6.00
L - 3.14
N - 3.30
P - 12.00
PS - 2.0
T - .5

CURRENT EXPENSE TOTAL ALLOCATED POSITIONS *26.94*

** Not included in totals.

AMBULANCE / EMS

N (M) Fire Chief (30% Time)
F Fire/EMS Captain
F Fire/EMS Captain
F EMT/Paramedic 1st, 2nd or 3rd Class
F EMT/Paramedic 1st, 2nd or 3rd Class
F EMT/Parmedic 1st, 2nd or 3rd Class
F EMT/Paramedic 1st, 2nd or 3rd Class
L Secretary, .75 FTE (20% Time)
V Volunteer(s)

*N .3 - F 6.00 - L .15

EMS TOTAL ALLOCATE POSITIONS *6.45*

STREET

Administrative Positions:
N (M) City Clerk/Treasurer (25% Time)
L Deputy Clerk/Treasurer (15% Time)
L Secretary (10% Time)

N (M) Public Works Director (17.5% Time)
L Superintendent - (70% Time)
L Equipment Operator
L Equipment Operator
L Equipment Operator
*N .425 - L 3.95

SUMMARY:

L - 3.95
N - .425

STREET TOTAL ALLOCATED POSITIONS *4.375

SANITATION

Administrative Positions:

N (M) City Clerk/Treasurer (25% Time)
N (M) Public Works Director (23.5% Time)
L Deputy Clerk/Treasurer (30% Time)
L Deputy Clerk/Treasurer (35% Time)
L Secretary (35% Time)

L Street Superintendent (30% Time)
L Driver
L Driver
L Driver
L Driver
L Driver - Yardwaste
T Seasonal (.5)
N .485 - L 6.30 – T 0.5

L - 6.30
N - .485
T - .5

SANITATION TOTAL ALLOCATED POSITIONS *7.285

SEWER

Administrative Positions:

N (M) City Clerk/Treasurer (25% Time)
N (M) Public Works Director (24% Time)
L Deputy Clerk/Treasurer (30% Time)
L Deputy Clerk/Treasurer (35% Time)
L Secretary (35% Time)

L Superintendent
L Sewer Plant Operator
L Sewer Plant Operator
L Sewer Plant Operator
L Sewer Plant Operator
*N .49 - L 5.83 *

L - 6.0
N - .49

SEWER TOTAL ALLOCATED POSITIONS *6.49*

STORMWATER

Administrative Positions:

L Deputy Clerk/Treasurer (17%)
L Secretary (14%)
* L .31 *

.31

SUMMARY ALL DEPARTMENTS:
TOTALS

E - 8.00**
F/EMS - 12.00
N - 5.00
L - 19.75
P - 12.00
PS - 2.0
T - 1.0

TOTAL ALLOCATED POSITIONS (** Not included in totals) *51.75

Elected: 8.00

Total: 59.75

ASOTIN COUNTY
STATE CORNERSTONE

Asotin County Assessor
P.O. Box 69
Asotin, Washington 99402
Ph (509) 243-2016 FAX (509) 243-2099

January 15th, 2013

Vickie Storey – Clarkston City Clerk
829 5th Street
Clarkston, WA 99403

Vickie,

The following are the Levy Rates, Assessed Values and the Tax Amount to be collected for the City of Clarkston for the 2013 tax year.

	Levy Rate	Assessed Value	Tax Amount
Regular Levy	2.20946456	402,635,560	$889,609
Excess Levy EMS	1.29549122	395,062,500	$511,800

Sincerely,

Chris Wood

Chris Wood
Asotin County Assessor

CURRENT EXPENSE FUND

REVENUES

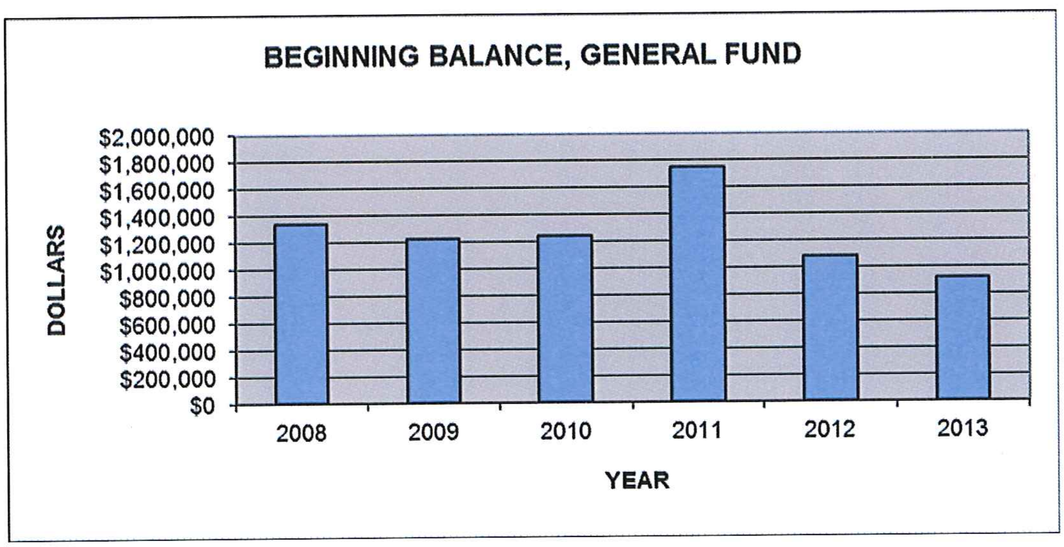
The Current Expense Fund, also known as the General Fund, supports the general governmental functions of the City. Those functions include Finance, Police, Fire, Legal, Building & Planning and Parks. Current Expense can also help support any other function of the City, including Utilities, although the reverse is not the case.

Current Expense revenues come from many sources, including: property taxes, business taxes, gambling taxes, licenses & permits, state entitlements such as liquor taxes, intergovernmental services, court revenue, grants and other miscellaneous revenue.

There should always be adequate carryover at the beginning of the year (Beginning Fund Balance) to operate until sufficient revenues roll in. The following chart shows the six-year trend for beginning balance. We experienced a downtrend for several years; reversed direction in 2008, but 2009 shows a downtrend with 2010 holding steady. The increase in carryover in 2011 is due to the bond that was issued to purchase City Hall and remodel the Public Safety Buildings. Those extra funds have been budgeted for construction. The beginning balance for 2012 is at its lowest level in six years.

BEGINNING BALANCE - GENERAL FUND

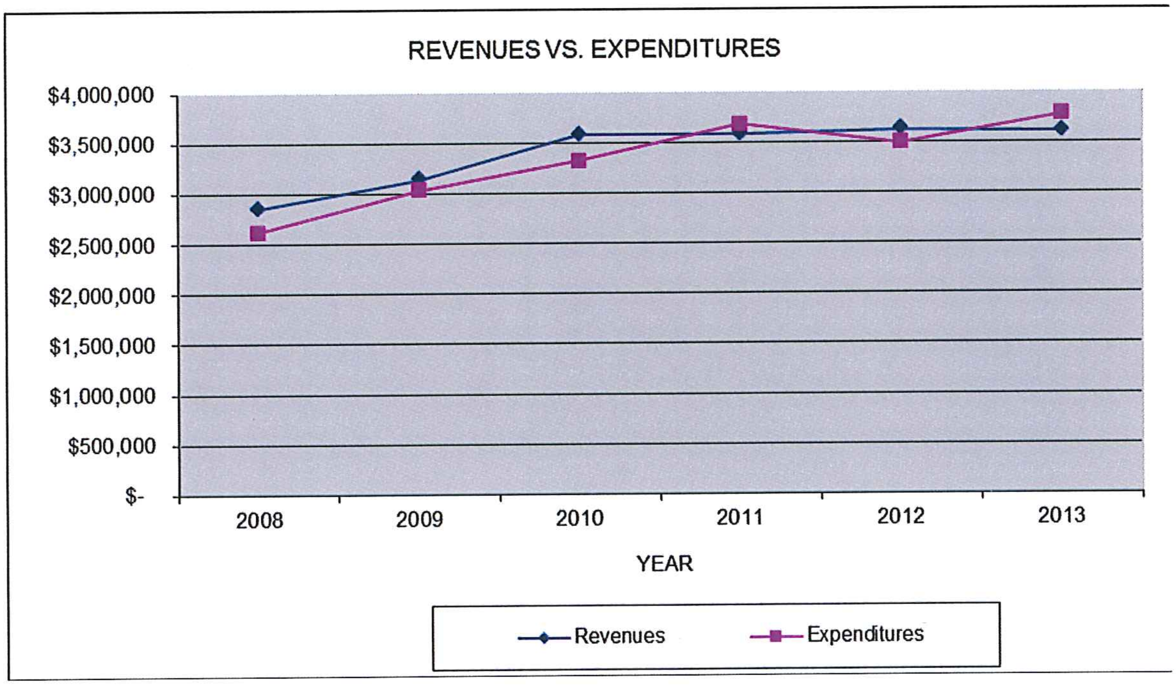
	1	2	3	4	5	6
YEAR	2008	2009	2010	2011	2012	2013
BEG BAL	$1,340,118	$1,222,468	$1,243,993	$1,751,757	$1,077,432	$920,007



In the following chart you can see that our revenues have exceeded our expenditures each year except for 2011. However, 2013 anticipates that expenditures will outpace revenues. The adopted budget has not always indicated that this will be the case, but revenues usually come in higher than anticipated and expenditures usually come in lower than budgeted. The following chart chronicles that path. Estimated revenues for 2010 were up, partly due to the optional .3% sales tax and partly due to the issuing of bonds for City Hall. 2011 expenditures were more than actual revenues and the 2013 budget also shows expenditures higher than revenues.

COMPARISON OF REVENUES VS. EXPENDITURES WITHOUT CAPITAL OUTLAY

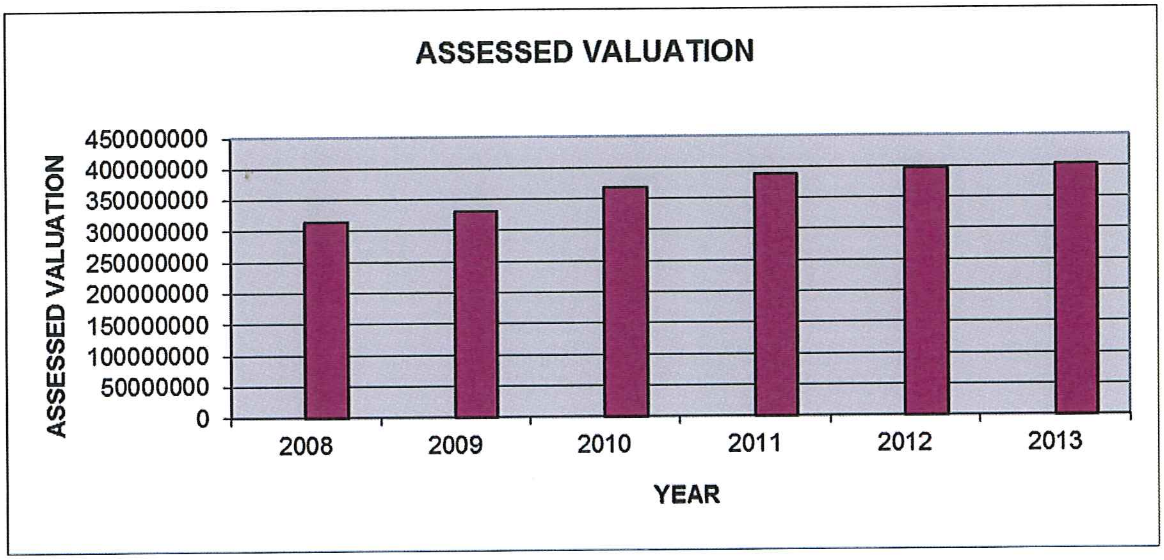
	1	2	3	4	5	6
YEAR	2008	2009	2010	2011	2012	2013
REVENUE	$2,849,856	$3,140,248	$3,585,242	$3,583,175	$3,627,240	$ 3,609,900
EXPENDITURES	$2,625,456	$3,040,750	$3,324,824	$3,687,364	$3,500,510	$ 3,780,455

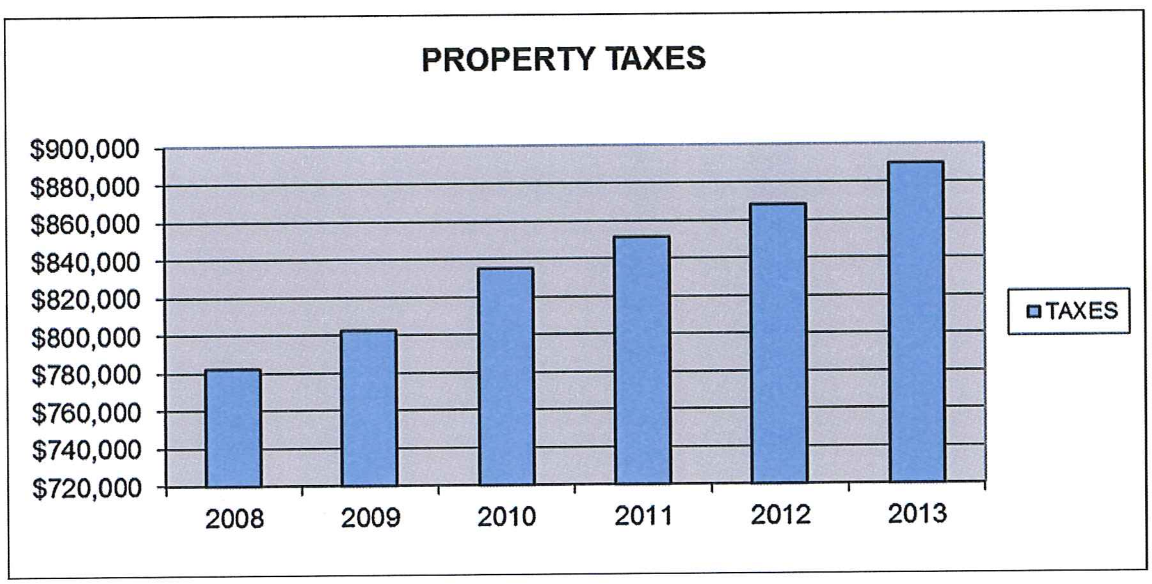


Property Taxes are a main source of revenue for cities. A city's ability to increase property taxes was restricted to one percent (1%) by the passage of Initiative 747 in 2002. Now, unless a city experiences significant new construction, property tax revenue grows very slowly. The following charts show total assessed valuations and property taxes for Clarkston. Assessed valuations have increased 28% over the 6-year time period shown while the taxes assessed have only increased 13%. The taxes have historically been split between the Current Expense Fund (60%) and the Street Fund (40%). In 2013 that split was changed to a 50/50 split. Council voted to impose the statutory 1% increase of approximately $8,500. The levy per thousand dollars of property value is $2.20946, decreased from $2.72095 in 2007, a decrease of 19%.

PROPERTY TAX ASSESSMENTS
ASSESSED VALUATION

	1	2	3	4	5	6
YEAR	2008	2009	2010	2011	2012	2013
ASSESSED VALUE	313,677,935	331,022,134	368,614,603	387,764,407	396,537,460	402,635,560
TAXES LEVIED	782,011	802,780	834,709	851,446	868,059	889,609

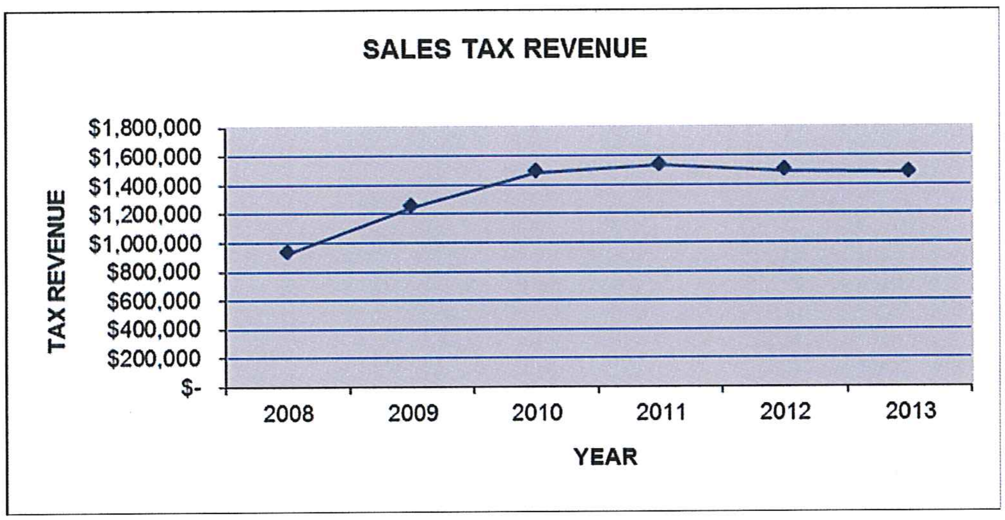




Sales Tax revenue now accounts for about 43% of the Current Expense Fund revenue. The sharp increase in 2009 is due to collecting .3% optional sales tax, beginning in April of 2008. Another significant increase in 2010 is due to the new WalMart, which opened in September of 2009. You can see that the recession caught up with Clarkston in 2012 with a 3.7% decrease in sales tax revenue. The first month's receipts for 2013 continue to show a downturn. In 2008 $120,000 was used to support the Asotin County Aquatic Center, in 2009 $240,000 and in 2010 $160,000 went to the Aquatic Center. $160,000 is budgeted for the Aquatic Center for 2011. There has been no contribution to the Aquatic Center in the 2012 or 2013 budget.

SALES TAX

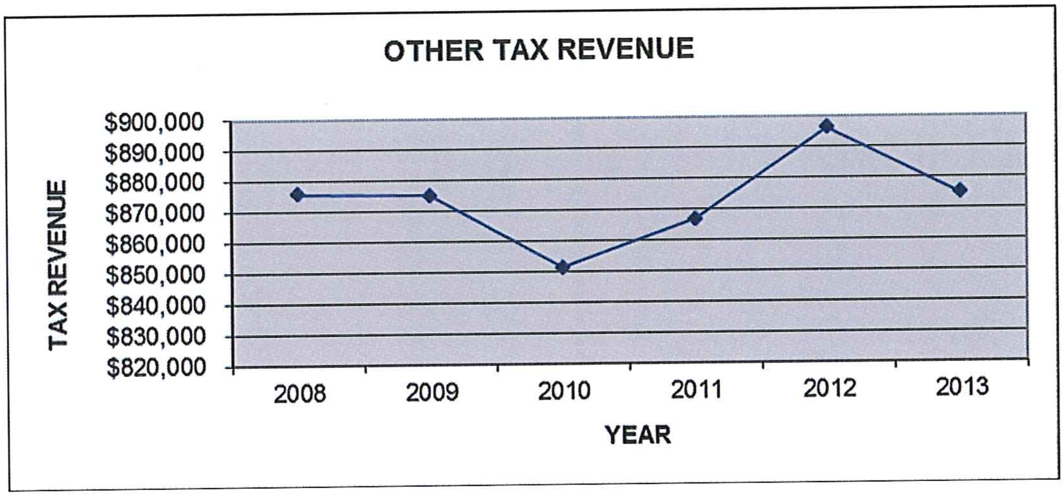
	1	2	3	4	5	6
YEAR	2008	2009	2010	2011	2012	2013
SALE TAX	$ 926,910	$1,245,994	$1,483,066	$1,533,429	$1,493,035	$ 1,480,000



Other Tax Revenue includes business taxes, such as utility taxes on communications and other utilities, and gambling taxes. The main cause of the fluctuation in revenues is due to gambling taxes. The tax rate for card rooms was reduced from 10% to 6% in 2008.

OTHER TAXES

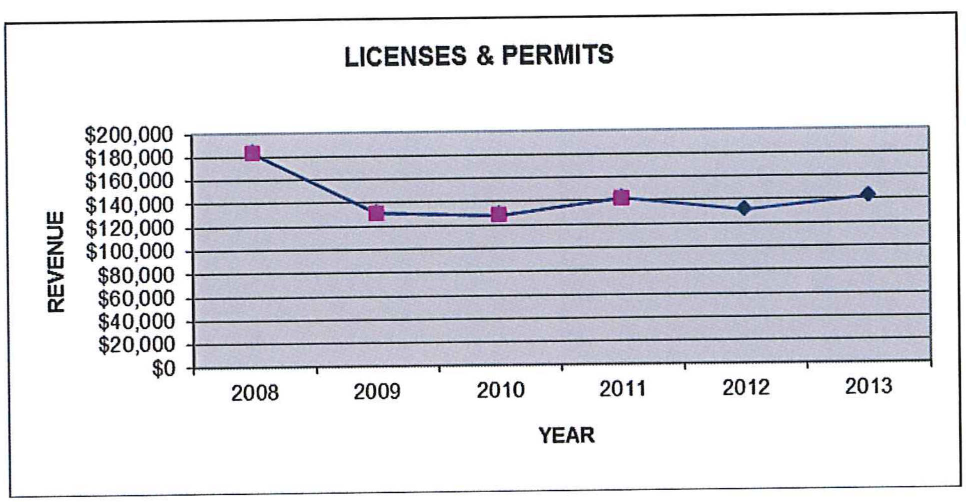
	1	2	3	4	5	6
YEAR	2008	2009	2010	2011	2012	2013
TAXES	$ 875,873	$ 875,079	$ 851,272	$ 866,777	$ 896,172	$ 875,000



Licenses and Permits include building permits, business licenses, dog licenses and franchise fees for cable TV. 2008 includes the building permit for Wal-Mart. Building Permit valuations and fees were increased for 2013.

LICENSES & PERMITS

	1	2	3	4	5	6
YEAR	2008	2009	2010	2011	2012	2013
REVENUE	$182,903	$ 130,603	$ 128,021	$ 141,937	$ 130,760	$ 141,600

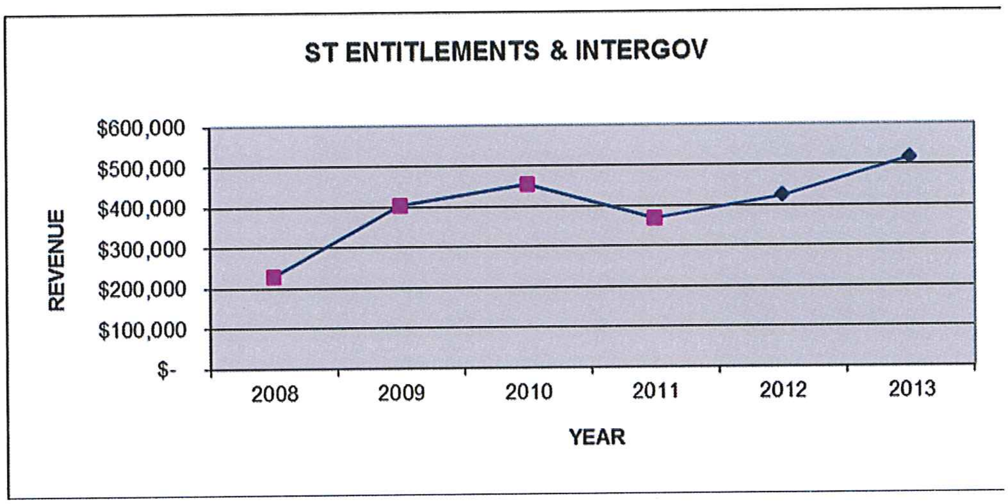


State Entitlements include criminal justice funding and liquor taxes. The state enacted legislation to provide assistance for cities and counties to help offset the lost revenue when vehicle license tabs were reduced several years ago. It is the intent of the legislature that this will be a permanent funding source; however it is funded with Real Estate Excise Taxes which have decreased with the economy. The 2012/13 State budget included a permanent reduction of liquor taxes from the cities' portion. There was a one-time influx of funds due to the sale of state liquor store properties, but we will see reduced funding in the future.

Intergovernmental Service Revenues are derived from things like the contract with Clarkston School District for the school resource officer. Grants are also included in this chart and include $228,000 for a new FEMA grant which funds two new firefighters.

STATE ENTITLEMENTS & INTERGOVERNMENTAL

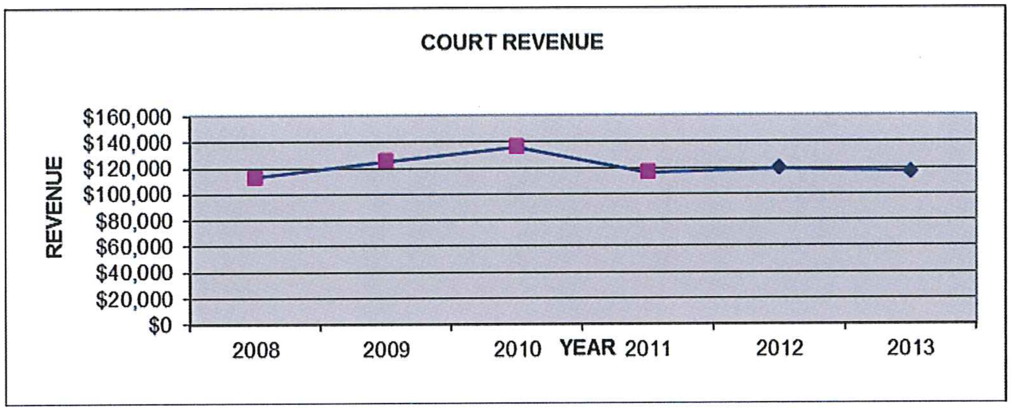
	1	2	3	4	5	6
YEAR	2008	2009	2010	2011	2012	2013
REVENUE	$ 228,751	$ 402,207	$ 454,067	$ 368,077	$ 423,815	$ 516,300



Court Revenue is a result of fines. We receive the balance after the state portions are paid and Asotin County is paid for processing the citations. The City contracts with Asotin County for court services. We have little control over the assessment or collection of fines.

FINES & COURT REVENUE

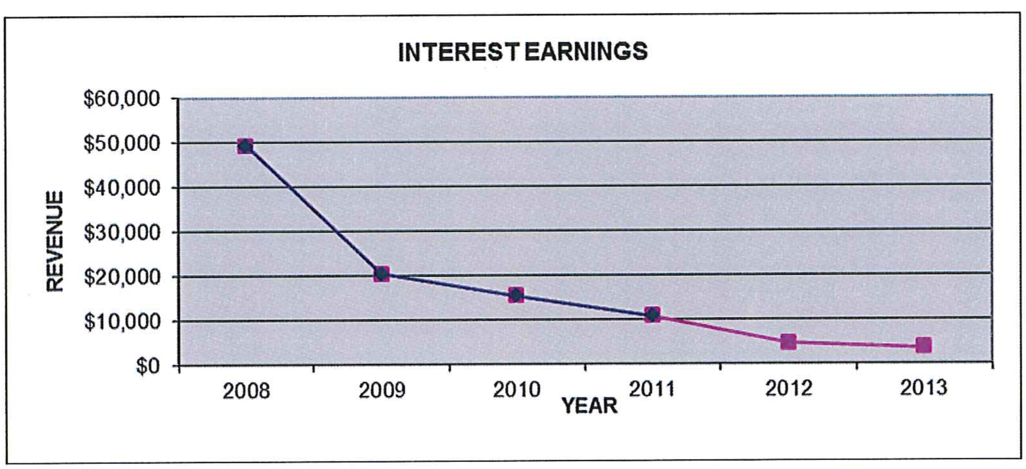
	1	2	3	4	5	6
YEAR	2008	2009	2010	2011	2012	2013
REVENUE	$112,735	$ 125,182	$ 135,893	$ 116,217	$ 119,229	$ 117,000



Interest Earnings peaked in 2007 after the lows of 2003 and 2004. Interest earnings continue to decrease. The State Investment Pool is currently at .19%. I have diversified our investments in an attempt to maximize interest earnings, but a good investment now will bring only .4 or .5 %.

INTEREST EARNINGS

	1	2	3	4	5	6
YEAR	2008	2009	2010	2011	2012	2013
REVENUE	$49,210	$ 20,345	$ 15,366	$ 10,722	$ 4,698	$ 3,600



EXPENDITURES

The Current Expense Fund is divided into departments for expenditure purposes. Departments include Legislative, Judicial, Finance, Police, Fire, Building & Planning and Parks. Each department's budget is divided into categories: salaries, benefits, supplies, services and capital outlay.

This table shows authorized staffing levels for a six-year period. Employees in the Finance and Building Departments are split between Current Expense, Streets, Sewer, Sanitation and Stormwater. In 2008 the Public Works Director position was redistributed so less of his salary comes from building and a full time building inspector/code enforcement technician was added. In 2007 the EMS portion of the Fire budget was moved into a separate fund and the Parks budget was moved to the Street Department. In 2009 one additional patrol officer was authorized and the city contracted with Lewis-Clark Animal Shelter for services, eliminating the half-time shelter aide position. In 2010 Parks moved back into Current Expense. An additional firefighter was authorized and hired late in 2009. In 2012 a small portion of the Finance staff was redistributed to Stormwater. In late 2012 two new firefighters were hired. Their salaries and benefits will covered by a new FEMA grant for two years.

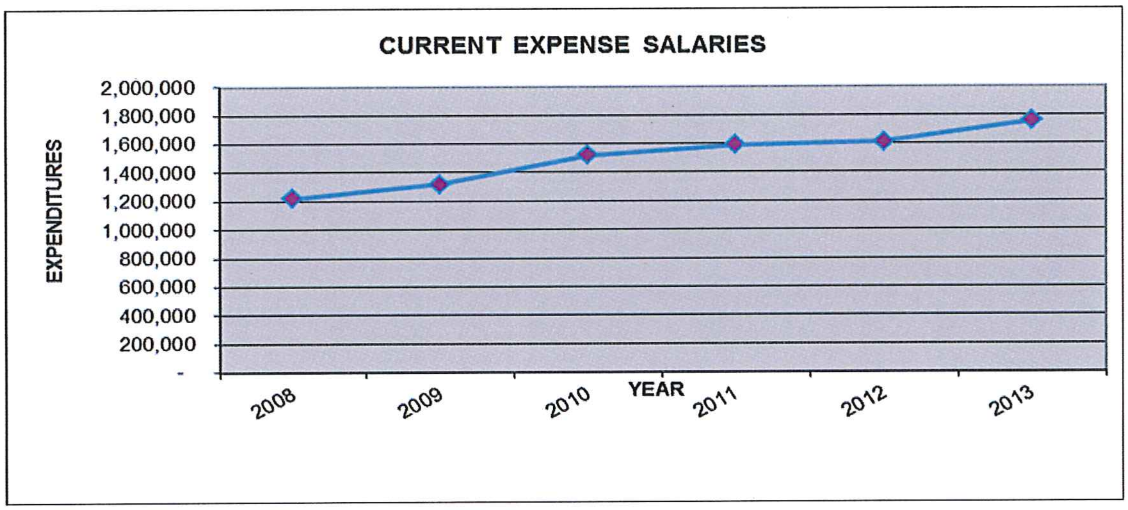
STAFFING LEVELS IN FULL TIME EQUIVALENTS

Department	2008	2009	2010	2011	2012	2013
Finance	.9	.9	.9	.9	.8	.8
Police	15.5	16.0	16.0	16.0	16.0	16.0
Fire	4.3	4.3	5.3	5.3	5.3	7.3
Building	1.35	1.35	1.35	1.35	1.35	1.35
Parks	0	0	1.5	1.5	1.5	1.5
TOTAL	**22.05**	**22.55**	**25.05**	**25.05**	**24.95**	**26.95**

All employees with the exception of management staff are covered by collective bargaining agreements. Salary increases are based on the terms of the individual bargaining agreements. Current contracts with police and fire gave no wage increases for 2012 or 2013. Both groups will get a 4.5% increase in 2014. The public works / admin contract will expire at the end of 2013. . Management wages were frozen for 2012 and 2013. "Plan B" has been discontinued by AWC and all employees moved to a new plan at the beginning of 2012. All employees contribute 10% of the premium. The following charts show salaries and benefits for current expense employees for the same six-year period.

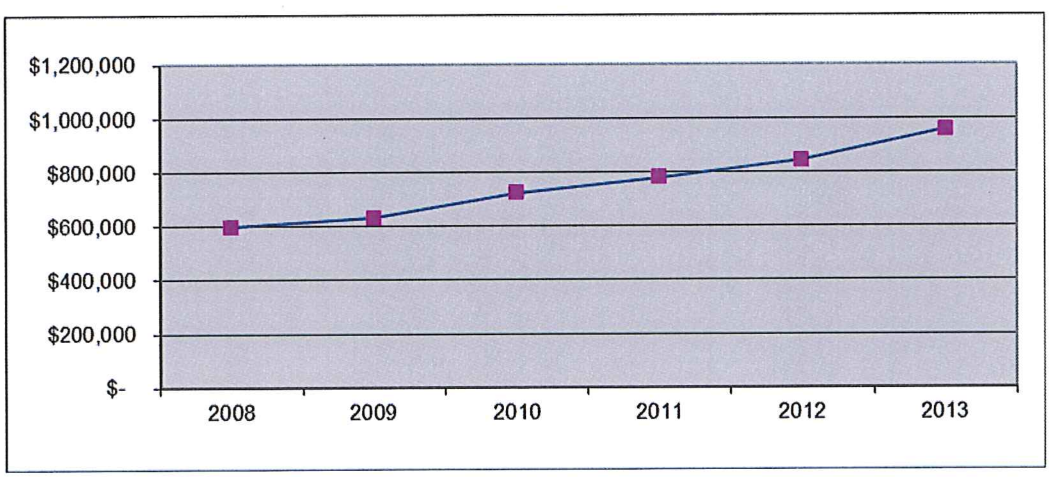
SALARIES & BENEFITS – CURRENT EXPENSE

SALARIES	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013
FINANCE	40,627	41,785	43,730	44,161	39,117	42,000
POLICE	866,621	915,426	984,870	1,011,024	1,007,830	1,026,400
FIRE	265,901	298,258	368,890	408,617	441,926	554,470
BUILDING	48,404	61,996	64,575	66,457	65,088	70,500
PARKS	-	0	59,168	59,308	58,337	62,500
TOTALS	**1,221,553**	**1,317,465**	**1,521,233**	**1,589,567**	**1,612,298**	**1,755,870**



BENEFITS

	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013
BENEFITS	**596,551**	**630,518**	**722,719**	**778,654**	**842,899**	**956,720**



CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
001 000 001 308 80 00 00	**UNRESERVED BEGINNING BA**	**1,751,757**	**1,751,757**	**1,077,432**	**1,077,432**	**920,007**
	TAXES					
	GENERAL PROPERTY TAXES					
001 000 001 311 10 00 00	PERSONAL PROPERTY TAX	505,000	508,768	514,000	518,071	446,000
	TOTAL GENERAL PROPERTY TAX	**505,000**	**508,768**	**514,000**	**518,071**	**446,000**
	RETAIL SALES & USE TAX					
001 000 001 313 ~~10~~ 11 00 00	RETAIL SALES & USE TAX	1,480,000	1,533,429	1,470,000	1,493,035	1,480,000
	TOTAL RETAIL SALES & USE TAX	**1,480,000**	**1,533,429**	**1,470,000**	**1,493,035**	**1,480,000**
	BUSINESS TAXES					
001 000 001 316 41 00 00	AVISTA	505,000	509,405	527,000	527,815	523,000
001 000 001 316 47 00 00	QWEST	50,000	46,171	50,000	43,030	43,000
001 000 001 316 47 01 00	INLAND CELLULAR	40,000	50,416	50,000	48,631	48,000
001 000 001 316 47 02 00	MISC COMMUNICATIONS	16,000	9,143	12,000	12,630	12,000
001 000 001 316 47 03 00	VERIZON	42,000	43,195	40,000	43,648	40,000
001 000 001 316 47 04 00	SPRINT	21,000	20,431	25,000	32,274	25,000
001 000 001 316 47 06 00	A T & T	30,000	17,850	17,000	13,861	13,000
001 000 001 316 47 07 00	XO COMMUNICATIONS	7,500	9,597	9,000	11,008	9,000
001 000 001 316 74 00 00	SPECIAL SEWER UTILITY TAX	65,000	70,396	70,000	76,551	76,000
	TOTAL BUSINESS TAXES	**776,500**	**776,604**	**800,000**	**809,448**	**789,000**
	EXCISE TAXES					
001 000 001 317 20 00 00	LEASEHOLD EXCISE TAX	15,000	16,199	15,000	18,240	15,000
001 000 001 317 51 00 00	PUNCHBOARD/PULLTAB	12,000	10,510	10,000	9,036	10,000
001 000 001 317 52 00 00	BINGO	2,000	800	1,000	1,362	1,000
001 000 001 317 54 00 00	CARD ROOM	58,000	62,664	55,000	58,086	60,000
	TOTAL EXCISE TAXES	**87,000**	**90,173**	**81,000**	**86,724**	**86,000**
	PENALTIES & INTEREST ON DELINQ. TAX					
001 000 001 319 16 00 00	PROPERTY TAX INTEREST	0	0	0	0	0
001 000 001 319 80 00 00	GAMBLING TAX PENALTIES	0	0	0	0	0

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
TOTAL PENALTIES & INTEREST		**0**	**0**	**0**	**0**	**0**
TOTAL TAXES		**2,848,500**	**2,908,974**	**2,865,000**	**2,907,278**	**2,801,000**
LICENSES & PERMITS						
BUSINESS LICENSES & PERMITS						
001 000 001 321 30 00 00	FIREWORKS PERMITS	600	700	600	600	600
001 000 001 321 60 00 00	BUSINESS LICENSES	28,000	29,595	27,000	29,630	27,000
001 000 001 321 80 00 00	PENALTIES	1,000	1,125	1,000	1,530	1,000
001 000 001 321 91 00 00	CABLE ONE FRANCHISE	47,000	48,635	48,000	47,404	46,000
TOTAL BUSINESS LICENSE & PERMITS		**76,600**	**80,055**	**76,600**	**79,164**	**74,600**
NON-BUSINESS LICENSES & PERMITS						
001 000 001 322 10 00 00	BUILDING PERMITS	45,000	59,844	65,000	49,274	65,000
001 000 001 322 10 10 00	STORMWATER CONST PERMI	5,000	0	0	0	0
001 000 001 322 30 00 00	DOG LICENSE	2,000	2,009	2,000	2,320	2,000
001 000 001 322 80 00 00	PENALTIES, DOG LICENSE	0	25	0	0	0
001 000 001 322 80 01 00	PENALTIES, BLDG PERMTS	0	0	0	0	0
001 000 001 322 90 01 00	BICYCLE LICENSE	0	4	0	2	0
TOTAL NON-BUSINESS LICENSE & PERMITS		**52,000**	**61,882**	**67,000**	**51,596**	**67,000**
TOTAL LICENSES & PERMITS		**128,600**	**141,937**	**143,600**	**130,760**	**141,600**
INTERGOVERNMENTAL REVENUE						
FEDERAL GRANTS - DIRECT						
001 000 001 331 16 60 70	BJA, VEST PARTNERSHIP	0	0	1,100	1,095	1,000
001 000 001 331 97 04 42	FEMA - ASST FF, EQUIP	5,854	9,759	0	0	0
001 000 001 331 97 04 43	FEMA-AFG-EMW-2010	0	0	91,100	91,113	0
001 000 001 331 97 08 30	HOMELAND SECURITY-SAFR	28,000	36,841	17,000	17,345	2,200
001 000 001 331 97 04 40	FEMA 2011 SAFER	0	0	0	0	228,000
TTL FED GRANTS - DIRECT		**33,854**	**46,600**	**109,200**	**109,553**	**231,200**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
FEDERAL GRANTS - INDIRECT						
001 000 001 333 16 57 90	NARCOTIC CONTROL ASSIST	50,000	56,455	55,000	35,730	55,000
001 000 001 333 16 58 80	DOJ, VIOLENCE AGNST WOMI	15,000	15,180	15,000	15,180	15,000
001 000 001 333 20 60 00	WASPC GRANT	1,000	634	1,000	0	1,000
001 000 001 333 20 60 10	WASHINGTON TRAFFIC COMI	2,600	2,440	2,500	2,531	2,500
TTL FED GRANTS - INDIRECT		**68,600**	**74,709**	**73,500**	**53,441**	**73,500**
STATE GRANTS						
001 000 001 334 03 50 00	WA TRAFFIC SAFETY COMM.	0	0	0	0	0
TOTAL STATE GRANTS		**0**	**0**	**0**	**0**	**0**
STATE ENTITLEMENTS						
001 000 001 336 00 98 00	CITY-COUNTY ASSISTANCE	46,000	51,506	50,000	54,128	50,000
001 000 001 336 06 20 00	MVET - HI CRIME	8,000	15,212	14,000	15,182	14,000
001 000 001 336 06 21 00	MVET - CRIM. JUSTICE -POP	1,700	1,606	1,600	1,623	1,800
001 000 001 336 06 26 00	CJ SPECIAL PROGRAMS	5,900	6,065	6,000	6,100	6,400
001 000 001 336 06 51 00	DUI - CITIES	1,300	1,527	1,400	1,346	1,400
001 000 001 336 06 94 00	LIQUOR EXCISE TAX	36,000	35,507	26,500	26,519	6,000
001 000 001 336 06 95 00	LIQUOR BOARD PROFITS	53,000	50,387	50,000	65,223	64,500
001 000 001 336 06 95 10	LIQ PROFITS, PUBLIC SAFETY	0	0	0	6,597	0
TOTAL STATE ENTITLEMENTS		**151,900**	**161,810**	**149,500**	**176,718**	**144,100**
INTERGOVERNMENTAL SERVICE REVENUE						
001 000 001 338 21 01 00	POLICE - SPECIAL SERVICES	9,000	9,497	9,000	13,404	9,000
001 000 001 338 21 02 00	CLKS SCHOOL DIST - SRO	55,000	50,459	56,000	52,866	56,000
001 000 001 338 22 01 00	HAZ MAT RECOVERY	0	0	0	0	0
001 000 001 338 26 02 00	PORT OF WILMA - EMS	3,500	5,000	2,500	12,200	2,500
001 000 001 338 26 03 00	FIRE - SPECIAL SERVICES	0	0	0	5,633	0
001 000 001 338 35 10 00	STORMWATER MANAGEMENT	5,000	20,002	5,000	0	0
TOTAL INTERGOVERNMENTAL SERVICE REVENUE		**72,500**	**84,958**	**72,500**	**84,103**	**67,500**
TOTAL INTERGOVERNMENTAL REVENUES		**326,854**	**368,077**	**404,700**	**423,815**	**516,300**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
CHARGES FOR GOODS & SERVICES						
GENERAL GOVERNMENT						
001 000 001 341 50 00 00	MAP SALES	0	2	0	2	0
001 000 001 341 60 00 00	COPIES	500	608	500	1,036	500
001 000 001 341 91 00 00	ELECTION FILING FEES	100	174	0	0	0
001 000 001 341 96 00 00	CIVIL SERVICE TEST	0	405	0	30	0
TOTAL GENERAL GOVERNMENT		**600**	**1,189**	**500**	**1,068**	**500**
ECONOMIC ENVIRONMENT						
001 000 001 345 81 00 00	ZONING & PLANNING FEES	0	650	0	400	0
001 000 001 345 83 00 00	PLAN CHECKING FEES	2,000	16,299	10,000	16,194	15,000
001 000 001 345 89 00 00	SEPA	0	0	0	0	0
TOTAL ECONOMIC ENVIRONMENT		**2,000**	**16,949**	**10,000**	**16,594**	**15,000**
TOTAL CHARGES FOR GOODS & SERVICES		**2,600**	**18,138**	**10,500**	**17,662**	**15,500**
FINES & FOREITS						
CRIMINAL TRAFFIC MISDEMEANOR						
001 000 001 355 80 00 00	COURT	125,000	113,989	125,000	116,379	115,000
001 000 001 357 30 00 00	FILING FEE RECOUP	3,500	2,228	2,000	2,850	2,000
TOTAL CRIMINAL TRAFFIC PENALTIES		**128,500**	**116,217**	**127,000**	**119,229**	**117,000**
TOTAL FINES & FORFEITS		**128,500**	**116,217**	**127,000**	**119,229**	**117,000**
MISCELLANEOUS REVENUES						
INTEREST EARNINGS						
001 000 001 361 11 00 00	INVESTMENT INTEREST	7,000	9,674	3,000	4,661	3,000
001 000 001 361 30 00 00	GAINS & LOSSES ON INVEST	0	29	0	(520)	0
001 000 001 361 40 00 00	SALES TAX INTEREST	1,800	1,014	600	552	600
001 000 001 361 90 00 00	CHECKING INTEREST	1,500	5	0	0	0
001 000 001 366 10 00 00	INTERFUND INTEREST	0	0	0	5	0
TOTAL INTEREST EARNINGS		**10,300**	**10,722**	**3,600**	**4,698**	**3,600**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
INTERNAL SERVICE FUND REVENUE						
001 000 001 365 40 01 00	SEWER - OFFICE RENT	4,000	4,000	4,000	4,000	4,000
001 000 001 365 40 02 00	SANITATION - OFFICE RENT	4,000	4,000	4,000	4,000	4,000
001 000 001 365 40 03 00	STREET - OFFICE RENT	2,000	2,000	2,000	2,000	2,000
001 000 001 365 40 04 00	STORMWATER - OFFICE RENT	2,000	0	4,000	2,000	2,000
TOTAL INTERNAL SERVICE FUND REVENUE		**12,000**	**10,000**	**14,000**	**12,000**	**12,000**
CONTRIBUTIONS & DONATIONS						
001 000 001 367 11 00 00	ANIMAL SHELTER DONATION	0	15	0	50	0
001 000 001 367 11 20 00	DONATIONS, OTHER	0	0	0	0	0
TOTAL CONTRIBUTIONS & DONATIONS		**0**	**15**	**0**	**50**	**0**
OTHER MISCELLANEOUS REVENUES						
001 000 001 369 20 00 00	SALE OF UNCLAIMED PROP	0	0	0	0	0
001 000 001 369 40 00 00	RESTITUTION	0	1,025	0	753	0
001 000 001 369 81 00 00	CASHIER OVER/SHORT	0	44	0	(13)	0
001 000 001 369 81 02 00	NSF CHECK FEES	0	45	0	0	0
001 000 001 369 90 00 00	OTHER MISC REVENUE	0	3,400	0	4,816	0
001 000 001 369 90 02 00	JAIL PHONE	3,500	4,272	3,500	4,175	2,500
001 000 001 369 90 03 00	ELECTRICITY -VERNON PARK	400	309	400	371	400
001 000 001 369 90 04 00	AWC RETRO REBATE	0	0	0	1,646	0
001 000 001 369 99 00 00	UNDESIGNATED RECEIPTS	0	0	0	0	0
TOTAL OTHER MISCELLANEOUS REVENUES		**3,900**	**9,095**	**3,900**	**11,748**	**2,900**
TOTAL MISCELLANEOUS REVENUES		**26,200**	**29,832**	**21,500**	**28,496**	**18,500**
TOTAL ACTUAL REVENUES		**3,461,254**	**3,583,175**	**3,572,300**	**3,627,240**	**3,609,900**
OTHER FINANCING SOURCES						
PROCEEDS OF LONG TERM DEBT						
001 000 001 391 10 19 00	G O BOND PROCEEDS	0	0	0	0	0
001 000 001 391 50 76 00	CAPITAL LEASE - PROCEEDS	0	0	0	0	0
TOTAL PROCEEDS OF LONG TERM DEBT		**0**	**0**	**0**	**0**	**0**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
DISPOSITION OF FIXED ASSETS						
001 000 001 395 10 00 00	SALE OF FIXED ASSETS	0	0	0	0	0
001 000 001 395 20 00 00	INSURANCE RECOVERIES	0	0	0	0	0
TOTAL DISPOSITION OF FIXED ASSETS		**0**	**0**	**0**	**0**	**0**
OPERATING TRANSFERS IN						
001 000 001 397 11 00 10	TRF FR 420/ELECTION EXP	1,500	1,500	1,500	1,500	1,500
001 000 001 397 14 00 01	TRF FR 202/CITY HALL IMP	0	0	0	0	0
001 000 001 397 14 00 02	TRF FR 106, EQUIPMENT	15,000	15,000	0	0	7,500
001 000 001 397 14 00 30	TRF FR 002/ ADMIN EXP	6,100	6,100	6,650	6,650	6,650
001 000 001 397 14 00 40	TRF FR 004 / CITY HALL	0	0	0	0	0
001 000 001 397 16 00 00	TRF IN/ EMP BENEFIT RSRV	0	0	0	0	0
001 000 001 397 21 00 01	TRF FR 202/ POLICE	320,000	320,000	0	0	0
001 000 001 397 21 00 30	TRF FR 106, VEHICLES	29,000	29,000	29,000	29,000	31,500
001 000 001 397 22 00 10	TRF 106/ FIRE ENGINE DEBT	0	0	0	0	0
001 000 001 397 22 00 20	TRF FR 202/ FIRE	60,000	60,000	49,340	49,340	0
001 000 001 397 35 00 10	TRF FR 004, STORMWATER	180,000	180,000	0	0	0
001 000 001 397 76 00 50	OP TRF 007 / PARKS	0	0	16,000	12,000	2,000
TOTAL OPERATING TRANSFERS IN		**611,600**	**611,600**	**102,490**	**98,490**	**49,150**
TOTAL OTHER FINANCING SOURCES		**611,600**	**611,600**	**102,490**	**98,490**	**49,150**
TOTAL ESTIMATED CITY RESOURCES		**5,824,611**	**5,946,532**	**4,752,222**	**4,803,162**	**4,579,057**
NON REVENUES						
INTERFUND LOAN RECEIPTS						
001 999 001 381 10 00 00	INTERFUND LOAN RECEIVED	-	0	-	0	-
001 999 001 381 20 00 00	I/F LOAN PAYMENT / EMS	150,000	20,000	150,000	50,000	100,000
001 999 001 381 30 00 00	I/F LOAN PAYMENT /STORM	-	0	50,000	0	50,000
TTL INTERFUND LOAN RECEIPTS		**150,000**	**20,000**	**200,000**	**50,000**	**150,000**
TOTAL NON REVENUES		**150,000**	**20,000**	**200,000**	**50,000**	**150,000**
GRAND TOTAL CURRENT EXPENSE		**5,974,611**	**5,966,532**	**4,952,222**	**4,853,162**	**4,729,057**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
CURRENT EXPENSE RESERVE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
004 000 041 308 80 00 00	**UNRESERVED BEG BALANCE**	**577,236**	**577,236**	**431,431**	**431,431**	**473,431**
TAXES						
004 000 041 317 36 00 00	REAL ESTATE EXCISE TAX	0	0	0	0	0
	TOTAL TAXES	**0**	**0**	**0**	**0**	**0**
	MISCELLANEOUS REVENUE					
004 000 041 361 11 00 00	INVESTMENT INTEREST	5,000	4,396	1,000	2,123	1,000
004 000 041 361 30 00 00	GAINS & LOSSES ON INVEST	0	(201)	0	(260)	0
004 000 041 366 10 00 00	INTERFUND LOAN INTEREST	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	**5,000**	**4,195**	**1,000**	**1,863**	**1,000**
	TOTAL ACTUAL REVENUES	**5,000**	**4,195**	**1,000**	**1,863**	**1,000**
	OTHER FINANCING SOURCES					
	OPERATING TRANSFER IN					
004 000 041 397 10 00 20	TRANSFER FROM CE	50,000	50,000	40,000	40,000	50,000
	TOTAL OPERATING TRANSFERS	**50,000**	**50,000**	**40,000**	**40,000**	**50,000**
	TOTAL OTHER FINANCING SOURCES	**50,000**	**50,000**	**40,000**	**40,000**	**50,000**
	TOTAL ESTIMATED CITY RESOURCES	**632,236**	**631,431**	**472,431**	**473,294**	**524,431**
	GRAND TOTAL CURRENT EXPENSE RESERVE	**632,236**	**631,431**	**472,431**	**473,294**	**524,431**

CITY OF CL..KSTON
2013 FINAL BUDGET - REVENUES
EMPLOYEE BENEFITS RESERVE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
006 000 042 308 80 00 00	**UNRESERVED BEG BALANCI**	**88,064**	**88,064**	**88,704**	**88,704**	**89,104**
MISCELLANEOUS REVENUE						
006 000 042 361 11 00 00	INVESTMENT INTEREST	800	671	300	423	300
006 000 042 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(31)	0	(49)	0
TOTAL MISCELLANEOUS REVENUES		**800**	**640**	**300**	**374**	**300**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
006 000 042 397 17 00 20	OP TRF 001	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING SOURCES		**0**	**0**	**0**	**0**	**0**
TOTAL ESTIMATED CITY RESOURCES		**800**	**640**	**300**	**374**	**300**
GRAND TOTAL EMPLOYEE BENEFITS RESERVE		**88,864**	**88,704**	**89,004**	**89,078**	**89,404**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
COMMUNITY PROJECTS FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
007 000 043 308 80 00 00	**UNRESERVED BEG BALANCE**	**49,490**	**49,490**	**49,645**	**49,645**	**35,845**
MISCELLANEOUS REVENUE						
007 000 043 361 11 00 00	INVESTMENT INTEREST	400	376	200	232	200
007 000 043 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(17)	0	(25)	0
007 000 043 367 11 00 00	DONATIONS	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES		**400**	**359**	**200**	**207**	**200**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
007 000 043 397 10 00 00	OPERATING TRANSFERS IN	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING SOURCES		**0**	**0**	**0**	**0**	**0**
TOTAL ESTIMATED CITY RESOURCES		**49,890**	**49,849**	**49,845**	**49,852**	**36,045**
GRAND TOTAL COMMUNITY PROJECTS		**49,890**	**49,849**	**49,845**	**49,852**	**36,045**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
NATIONAL NIGHT OUT FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
010 000 066 308 80 00 00	**UNRESERVED BEG BALANCE**	**3,611**	**3,611**	**3,691**	**3,691**	**3,661**
MISCELLANEOUS REVENUE						
010 000 066 361 11 00 00	INVESTMENT INTEREST	30	28	0	17	0
010 000 066 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(1)	0	(2)	0
010 000 066 367 11 00 00	DONATIONS	1,000	703	500	434	500
TOTAL MISCELLANEOUS REVENUES		**1,030**	**730**	**500**	**449**	**500**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
010 000 066 397 10 00 00	OPERATING TRANSFERS IN	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING SOURCES		**0**	**0**	**0**	**0**	**0**
TOTAL ESTIMATED CITY RESOURCES		**1,030**	**730**	**500**	**449**	**500**
GRAND TOTAL NATIONAL NIGHT OUT FUND		**4,641**	**4,341**	**4,191**	**4,140**	**4,161**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
VICTIM RIGHTS FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
011 000 051 308 80 00 00	**UNRESERVED BEG BALANCI**	**33,038**	**33,038**	**38,719**	**38,719**	**41,969**
	FINES & FORFEITS					
011 000 051 359 90 00 00	MISCELLANEOUS PENALTIES	5,000	7,996	5,000	6,750	5,000
	TOTAL FINES & FORFEITS	**5,000**	**7,996**	**5,000**	**6,750**	**5,000**
	MISCELLANEOUS REVENUES					
	INTEREST EARNINGS					
011 000 051 361 11 00 00	INVESTMENT INTEREST	300	278	100	195	100
011 000 051 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(15)	0	(23)	0
	TOTAL INTEREST EARNINGS	**300**	**263**	**100**	**172**	**100**
	TOTAL ACTUAL REVENUES	**5,300**	**8,259**	**5,100**	**6,922**	**5,100**
	OTHER FINANCING SOURCES					
	OPERATING TRANSFERS IN					
011 000 051 397 00 00 00	OPERATING TRANSFERS IN	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	**0**	**0**	**0**	**0**	**0**
	TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**0**
	TOTAL ESTIMATED CITY RESOURCES	**38,338**	**41,297**	**43,819**	**45,641**	**47,069**
	GRAND TOTAL VICTIMS RIGHTS FUND	**38,338**	**41,297**	**43,819**	**45,641**	**47,069**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
VEHICLE / EQUIP REPLACEMENT FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
016 000 220 308 80 0000	**UNRESERVED BEG BALANCI**	**156,899**	**141,107**	**160,465**	**160,465**	**246,365**
BUSINESS TAXES						
016 000 220 316 74 00 00	SEWER UTILITY TAX	53,400	52,840	58,000	57,499	62,000
016 000 220 316 75 00 00	SANITATION UTILITY TAX	56,000	57,409	56,000	56,256	58,000
TOTAL BUSINESS TAXES		**109,400**	**110,249**	**114,000**	**113,755**	**120,000**
MISCELLANEOUS REVENUES						
016 000 220 361 11 00 00	INVESTMENT INTEREST	1,500	1,197	500	978	500
016 000 220 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(88)	0	(127)	0
TOTAL MISCELLANEOUS REVENUE		**1,500**	**1,109**	**500**	**851**	**500**
TOTAL ACTUAL REVENUES		**110,900**	**111,358**	**114,500**	**114,606**	**120,500**
OTHER FINANCING SOURCES						
DISPOSITION OF FIXED ASSETS						
016 000 220 395 10 00 00	SALE OF FIXED ASSETS	0	0	0	0	0
016 000 220 395 20 00 00	INSURANCE RECOVERIES	0	0	0	0	0
TOTAL DISPOSITION OF FIXED ASSETS		**0**	**0**	**0**	**0**	**0**
OPERATING TRANSFERS IN						
016 000 220 397 00 00 10	OP TRF FR CE RESERVE/004	0	0	0	0	0
016 000 220 397 19 00 10	OP TRF FR CE/ 001	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING SOURCES		**0**	**0**	**0**	**0**	**0**
TOTAL ESTIMATED CITY RESOURCES		**267,799**	**252,465**	**274,965**	**275,071**	**366,865**
GRAND TOTAL VEHICLE REPLACEMENT FUND		**267,799**	**252,465**	**274,965**	**275,071**	**366,865**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
D.A.R.E. FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
017 000 063 308 00 00 00	**EST. BEGINNING BALANCE**	**12,684**	**12,684**	**13,400**	**13,400**	**10,900**
	INTERGOVERNMENTAL REVENUES					
017 000 063 338 21 00 00	DARE PROGRAM FEE	3,000	3,909	1,500	1,400	1,500
	TOTAL INTERGOVERNMENTAL REVENUES	**3,000**	**3,909**	**1,500**	**1,400**	**1,500**
	CHARGES FOR GOODS & SERVICES					
017 000 063 341 70 00 00	SALE OF MERCHANDISE	0	0	0	0	0
	TOTAL CHARGES FOR GOODS & SERVICES	**0**	**0**	**0**	**0**	**0**
	MISCELLANEOUS REVENUES					
017 000 063 361 11 00 00	INVESTMENT INTEREST	150	84	0	59	0
017 000 063 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(4)	0	(7)	0
017 000 063 367 11 00 00	D.A.R.E. DONATIONS	150	199	200	160	100
017 000 063 367 11 10 00	G.R.E.A.T. DONATIONS	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUES	**300**	**279**	**200**	**212**	**100**
	TOTAL ACTUAL REVENUES	**3,300**	**4,188**	**1,700**	**1,612**	**1,600**
	TOTAL ESTIMATED CITY REVENUES	**15,984**	**16,872**	**15,100**	**15,012**	**12,500**
	GRAND TOTAL D.A.R.E. FUND	**15,984**	**16,872**	**15,100**	**15,012**	**12,500**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
1989 MIDTOWN HOUSING CDBG FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
037 000 170 308 80 00 00	**UNRESERVED BEG BALANCI**	**43,943**	**43,943**	**44,262**	**44,262**	**44,462**
MISCELLANEOUS REVENUE						
037 000 170 361 11 00 00	INVESTMENT INTEREST	450	335	0	211	0
037 000 170 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(15)	0	(24)	0
037 000 170 369 90 10 00	LOAN PAYOFF	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		**450**	**320**	**0**	**187**	**0**
TOTAL ACTUAL REVENUES		**450**	**320**	**0**	**187**	**0**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
037 000 170 397 00 00 10	OP TRF FROM 001	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING SOURCES		**0**	**0**	**0**	**0**	**0**
TOTAL ESTIMATED CITY RESOURCES		**44,393**	**44,263**	**44,262**	**44,449**	**44,462**
GRAND TOTAL 1989 MIDTOWN CDBG		**44,393**	**44,263**	**44,262**	**44,449**	**44,462**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
RESCUE UNIT ONE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
102 000 081 308 80 00 00	**UNRESERVED BEG BALANCI**	**9,746**	**9,746**	**9,150**	**9,150**	**6,430**
	INTERGOVERNMENTAL REVENUE					
	STATE GRANTS					
102 000 081 334 01 30 00	WASHINGTON STATE PATRC	0	0	0	0	0
102 000 081 334 04 90 00	DEPT OF HEALTH	2,000	1,738	2,000	1,534	2,000
	TOTAL STATE GRANTS	**2,000**	**1,738**	**2,000**	**1,534**	**2,000**
	TOTAL INTERGOVERNMENTAL REVENUES	**2,000**	**1,738**	**2,000**	**1,534**	**2,000**
	MISCELLANEOUS REVENUES					
102 000 081 361 11 00 00	INVESTMENT INTEREST	200	83	50	41	50
102 000 081 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(4)	0	(4)	0
102 000 081 367 11 00 00	DONATIONS	2,000	32	500	415	500
102 000 081 369 90 00 00	MISC REVENUE	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUES	**2,200**	**111**	**550**	**452**	**550**
	TOTAL ACTUAL REVENUES	**4,200**	**1,849**	**2,550**	**1,986**	**2,550**
	OTHER FINANCING SOURCES					
	OPERATING TRANSFERS IN					
102 000 081 397 22 00 10	OP TRF FR CE/FIRE DEPT	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	**0**	**0**	**0**	**0**	**0**
	TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**0**
	TOTAL ESTIMATED CITY RESOURCES	**13,946**	**11,595**	**11,700**	**11,136**	**8,980**
	GRAND TOTAL RESCUE UNIT ONE FUND	**13,946**	**11,595**	**11,700**	**11,136**	**8,980**

CITY OF CL..KSTON
2013 FINAL BUDGET - REVENUES
STREET FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
103 000 130 308 80 00 00	**UNRESERVED BEG BALANCI**	**97,793**	**97,793**	**146,927**	**146,927**	**13,672**
TAXES						
103 000 130 311 10 00 00	PROPERTY TAXES	337,000	339,179	346,000	345,381	446,000
103 000 130 319 16 00 00	PROPERTY TAX INTEREST	0	0	0	0	0
TOTAL TAXES		**337,000**	**339,179**	**346,000**	**345,381**	**446,000**
INTERGOVERNMENTAL REVENUE						
FEDERAL GRANTS						
103 000 130 333 20 21 00	ISTEA	0	0	0	0	0
TOTAL FEDERAL GRANTS		**0**	**0**	**0**	**0**	**0**
STATE GRANTS						
103 000 130 334 03 80 00	TIB GRANT,	0	0	0	0	500,000
103 000 130 334 03 90 00	RTPO GRANT, STREET MGM'	0	0	0	0	0
103 000 130 334 04 20 00	DEPT OF COMMERCE	329,610	19,103	415,000	370,021	0
TOTAL STATE GRANTS		**329,610**	**19,103**	**415,000**	**370,021**	**500,000**
STATE ENTITLEMENTS						
103 000 130 336 00 87 00	MOTOR VEHICLE FUEL TAX	156,000	151,769	152,000	147,129	148,600
103 000 130 336 00 87 10	CITY HARDSHIP ASSISTANCI	0	0	0	0	0
TOTAL STATE ENTITLEMENTS		**156,000**	**151,769**	**152,000**	**147,129**	**148,600**
INTERGOVERNMENTAL SERVICE REVENUE						
103 000 130 338 42 00 00	SOUTHWAY BRIDGE MAINT	0	6,534	0	0	0
TOTAL INTERGOVERNMENTAL SERVICE REVENUE		**0**	**6,534**	**0**	**0**	**0**
TOTAL INTERGOVERNMENTAL REVENUE		**485,610**	**177,406**	**567,000**	**517,150**	**648,600**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
STREET FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
MISCELLANEOUS REVENUE						
INTEREST REVENUE						
103 000 130 361 11 00 00	INVESTMENT INTEREST	1,500	420	300	354	300
103 000 130 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(70)	0	(17)	0
TOTAL INTEREST		**1,500**	**350**	**300**	**337**	**300**
INTERFUND REVENUES, MISC.						
103 000 130 366 10 00 00	INTERFUND LOAN INTEREST	0	0	0	0	0
103 000 130 366 20 00 00	SHOP RENT, SANITATION	20,000	20,000	20,000	20,000	20,000
TOTAL INTERFUND REVENUES		**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
CONTRIBUTION & DONATIONS PRIVATE SOURCES						
103 000 130 367 12 00 00	PLANNING & DEVELOPMENT	0	0	0	0	0
TTL PRIVATE CONTRIBUTION/DONATIONS		**0**	**0**	**0**	**0**	**0**
OTHER MISCELLANEOUS REVENUES						
103 000 130 369 90 00 00	OTHER MISC. REVENUE	0	630	1,183	1,183	0
103 000 130 369 90 04 00	AWC RETRO REBATE	0	0	0	158	0
103 000 130 369 90 20 00	STORMWATER REIMBURSE	98,000	46,615	60,000	40,738	0
TOTAL OTHER MISC. REVENUES		**98,000**	**47,245**	**61,183**	**42,079**	**0**
TOTAL MISCELLANEOUS REVENUES		**119,500**	**67,595**	**81,483**	**62,416**	**20,300**
TOTAL ACTUAL REVENUES		**942,110**	**584,180**	**994,483**	**924,947**	**1,114,900**
OTHER FINANCING SOURCES						
PROCEEDS OF LONG TERM DEBT						
103 000 130 391 50 42 00	PROCEEDS OF CAP LEASES	0	0	0	0	0
TOTAL PROCEEDS OF LONG TERM DEBT		**0**	**0**	**0**	**0**	**0**
DISPOSITION OF FIXED ASSETS						
103 000 130 395 10 00 00	SALE OF FIXED ASSETS	0	0	0	0	0
103 000 130 395 20 00 00	INSURANCE RECOVERIES	0	150	0	0	0
TOTAL DISPOSITION OF FIXED ASSETS		**0**	**150**	**0**	**0**	**0**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
STREET FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
OPERATING TRANSFERS IN						
103 000 130 397 42 00 00	OP TRF FR 202/CAP IMP	0	0	0	0	0
103 000 130 397 42 00 30	OP TRF FR CE	0	0	0	0	0
103 000 130 397 42 00 31	OP TRF FROM CE RESERVE	20,000	20,000	0	0	0
103 000 130 397 42 00 40	OP TRF FR 016/VEHICLE	55,000	48,000	0	0	0
103 000 130 397 42 00 50	OP TRF FR 105	125,000	125,000	0	0	120,000
103 000 130 397 42 00 60	OP TRF FR 037	25,000	0	25,000	0	25,000
TOTAL OPERATING TRANSFERS IN		**225,000**	**193,000**	**25,000**	**0**	**145,000**
TOTAL OTHER FINANCING SOURCES		**225,000**	**193,150**	**25,000**	**0**	**145,000**
TOTAL ESTIMATED CITY RESOURCES		**1,264,903**	**875,123**	**1,166,410**	**1,071,874**	**1,273,572**
GRAND TOTAL STREET FUND		**1,264,903**	**875,123**	**1,166,410**	**1,071,874**	**1,273,572**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
STREET RESERVE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
105 000 133 308 80 00 00	**UNRESERVED BEG BALANC**	**278,576**	**278,576**	**155,492**	**155,492**	**156,192**
MISCELLANEOUS REVENUE						
105 000 133 361 11 00 00	INVESTMENT INTEREST	2,800	1,901	300	741	100
105 000 133 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	15	0	(86)	0
TOTAL MISCELLANEOUS REVENUE		**2,800**	**1,916**	**300**	**655**	**100**
TOTAL ACTUAL REVENUE		**2,800**	**1,916**	**300**	**655**	**100**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
105 000 133 397 42 00 32	OP TRF FRO 004	0	0	0	0	0
105 000 133 397 42 00 61	OP TRF FR 037	0	0	0	0	0
105 000 133 397 42 00 50	OPR TRF FR 103	0	0	0	0	0
105 000 133 397 42 00 40	OP TRF FR 001	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING SOURCES		**0**	**0**	**0**	**0**	**0**
TOTAL ESTIMATED CITY RESOURCES		**281,376**	**280,492**	**155,792**	**156,147**	**156,292**
GRAND TOTAL STREET RESERVE		**281,376**	**280,492**	**155,792**	**156,147**	**156,292**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
DRUG ENFORCEMENT FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
108 000 064 308 80 00 00	**UNRESERVED BEG BALANCE**	**50,338**	**50,338**	**53,446**	**53,446**	**57,396**
FINES & FORFEITS						
108 000 064 356 50 00 00	INVESTIGATIVE FUND ASSESS	0	0	0	0	0
108 000 064 357 40 00 00	PROPERTY SEIZURES	0	0	0	0	0
108 000 064 359 90 00 00	MISCELLAENOUS PENALTIES	3,500	5,100	4,000	8,115	4,000
TOTAL FINES & FORFEITS		**3,500**	**5,100**	**4,000**	**8,115**	**4,000**
MISCELLANEOUS REVENUES						
108 000 064 361 11 00 00	INVESTMENT INTEREST	400	388	150	269	150
108 000 064 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(20)	0	(33)	0
108 000 064 367 11 00 00	DONATIONS	0	0	0	0	0
108 000 064 369 00 00 00	OTHER MISC	0	0	0	0	0
108 000 064 369 30 00 00	CONFISCATED & FORFEITED	0	481	0	0	0
TOTAL MISCELLANEOUS REVENUES		**400**	**849**	**150**	**236**	**150**
TOTAL ACTUAL REVENUES		**3,900**	**5,949**	**4,150**	**8,351**	**4,150**
TOTAL ESTIMATED CITY RESOURCES		**54,238**	**56,287**	**57,596**	**61,797**	**61,546**
NON REVENUES						
108 999 064 386 00 00 00	DUE TO STATE, SEIZURES	0	54	0	0	0
108 999 064 389 00 00 00	DUE TO OTHERS, SEIZURES	0	0	0	0	0
TOTAL NON REVENUES		**0**	**54**	**0**	**0**	**0**
GRAND TOTAL DRUG ENFORCEMENT FUND		**54,238**	**56,341**	**57,596**	**61,797**	**61,546**

CITY OF CL..KSTON
2013 FINAL BUDGET - REVENUES
LODGING TAX FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
130 000 211 308 80 00 00	**UNRESERVED BEG BALANCI**	**539,335**	**539,335**	**535,443**	**535,443**	**532,063**
	TAXES					
130 000 211 313 ~~30~~ 31 00 00	HOTEL/MOTEL TAX	75,000	82,481	75,000	81,835	78,000
	TOTAL TAXES	**75,000**	**82,481**	**75,000**	**81,835**	**78,000**
	MISCELLANEOUS REVENUES					
130 000 211 361 11 00 00	INVESTMENT INTEREST	4,500	3,890	1,200	2,407	1,200
130 000 211 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(184)	0	(288)	0
	TOTAL MISCELLANEOUS REVENUES	**4,500**	**3,706**	**1,200**	**2,119**	**1,200**
	TOTAL ACTUAL REVENUES	**79,500**	**86,187**	**76,200**	**83,954**	**79,200**
	OTHER FINANCING SOURCES					
	DISPOSITION OF FIXED ASSETS					
130 000 211 395 10 00 00	SALE OF FIXED ASSETS	0	0	0	0	0
130 000 211 395 20 00 00	INSURANCE RECOVERIES	0	0	0	0	0
	TOTAL DISPOSITIONOF FIXED ASSETS	**0**	**0**	**0**	**0**	**0**
	OPERATING TRANSFERS IN					
130 000 211 397 75 00 20	OP TRF /004	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	**0**	**0**	**0**	**0**	**0**
	TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**0**
	TOTAL ESTIMATED CITY RESOURCES	**618,835**	**625,522**	**611,643**	**619,397**	**611,263**
	GRAND TOTAL CONVENTION CENTER FUND	**618,835**	**625,522**	**611,643**	**619,397**	**611,263**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
MUNICIPAL CAPITAL IMPROVEMENT FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
202 000 240 308 10 00 00	RESERVED BEG BALANCE	110,000	110,000	0	-	0
202 000 240 308 80 00 00	UNRESERVED BEG BALANCE	292,535	292,535	53,238	53,238	39,298
TOTAL BEGINNING BALANCE		**402,535**	**402,535**	**53,238**	**53,238**	**39,298**
TAXES						
202 000 240 ~~317~~ 318 34 00 00	REAL ESTATE EXCISE TAX	40,000	27,694	35,000	32,409	35,000
TOTAL TAXES		**40,000**	**27,694**	**35,000**	**32,409**	**35,000**
MISCELLANEOUS REVENUES						
202 000 240 361 11 00 00	INVESTMENT INTEREST	3,500	3,163	300	414	300
202 000 240 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(154)	0	(45)	0
TOTAL MISCELLANEOUS REVENUES		**3,500**	**3,009**	**300**	**369**	**300**
TOTAL ACTUAL REVENUES		**43,500**	**30,703**	**35,300**	**32,778**	**35,300**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
202 000 240 397 10 00 10	TRANSFER IN FROM 001	0	0	0	0	0
TTL OPERATING TRANSFERS IN		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING SOURCES		**0**	**0**	**0**	**0**	**0**
TOTAL ESTIMATED CITY RESOURCES		**446,035**	**433,238**	**88,538**	**86,016**	**74,598**
GRAND TOTAL MUNICIPAL CAPITAL IMPROVEMENT		**446,035**	**433,238**	**88,538**	**86,016**	**74,598**

CITY OF CL..RKSTON
2013 FINAL BUDGET - REVENUES
SEWER O M FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
400 000 140 308 80 00 00	**UNRESERVED BEG BALANCI**	**643,561**	**643,561**	**217,320**	**217,320**	**534,130**
	INTERLOCAL REVENUE					
400 000 140 337 07 00 00	INTERLOCAL - DSHS INTERN	0	0	0	0	0
	TOTAL INTERLOCAL REVENUE	**0**	**0**	**0**	**0**	**0**
	CHARGES FOR GOODS & SERVICES					
400 000 140 343 50 01 00	CITY CHARGES	890,000	878,895	968,000	952,624	1,048,000
400 000 140 343 50 03 00	MISC CHARGES	12,000	6,903	10,000	10,344	8,000
400 000 140 343 50 04 00	SURCHARGE (DEBT RETIRE)	0	0	0	0	0
400 000 140 343 50 05 00	MONTHLY TO PUD	375,000	371,886	300,000	280,385	400,000
	TOTAL CHARGES FOR GOODS & SERVICES	**1,277,000**	**1,257,684**	**1,278,000**	**1,243,353**	**1,456,000**
	FINES & FORFEITS					
	NON-COURT FINES & PENALTIES					
400 000 140 359 90 00 00	LATE CHARGES, PENALTIES	15,000	17,255	16,000	14,926	15,000
	TOTAL FINES & FORFEITS	**15,000**	**17,255**	**16,000**	**14,926**	**15,000**
	MISCELLANEOUS REVENUES					
400 000 140 361 11 00 00	INVESTMENT INTEREST	7,000	2,779	1,000	1,440	1,000
400 000 140 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	156	0	(261)	0
400 000 140 369 90 00 00	OTHER MISC REVENUE	0	751	0	301	0
400 000 140 369 90 04 00	AWC RTR REBATE	0	0	0	502	0
	TOTAL MISCELLANEOUS REVENUE	**7,000**	**3,686**	**1,000**	**1,982**	**1,000**
	TOTAL ACTUAL REVENUES	**1,299,000**	**1,278,625**	**1,295,000**	**1,260,261**	**1,472,000**
	OTHER FINANCING SOURCES					
	DISPOSITION OF FIXED ASSETS					
400 000 140 395 10 00 00	SALE OF FIXED ASSETS	0	0	0	0	0
400 000 140 395 20 00 00	INSURANCE RECOVERIES	0	0	0	0	0
	TOTAL DISPOSITION OF FIXED ASSETS	**0**	**0**	**0**	**0**	**0**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
SEWER O M FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
OPERATING TRANSFERS IN						
400 000 140 397 35 00 12	OP TRF FR 401/EQUIP RSRV	150,000	150,000	0	0	0
400 000 140 397 35 00 20	OP TRF 402/LAND PURCH	150,000	60,000	0	0	0
400 000 140 397 35 00 14	OP TRF 404/SEWER RSRV	100,000	0	0	0	0
400 000 140 397 35 00 30	OP TRF 403/CAP RPLCMENT	120,000	120,000	0	0	0
400 000 141 397 35 00 50	OP TRF FROM 405	0	0	279,640	279,640	0
TOTAL OPERATING TRANSFERS IN		**520,000**	**330,000**	**279,640**	**279,640**	**0**
TOTAL OTHER FINANCING SOURCES		**520,000**	**330,000**	**279,640**	**279,640**	**0**
TOTAL ESTIMATED CITY RESOURCES		**2,462,561**	**2,252,186**	**1,791,960**	**1,757,221**	**2,006,130**
NON REVENUES						
400 999 140 381 10 01 00	I/F LOAN - 402 LINE RSRV	0	0	0	0	0
400 999 140 385 00 00 00	SEWER LINE ASSESSMENT	0	0	0	0	0
TOTAL NON REVENUES		**0**	**0**	**0**	**0**	**0**
GRAND TOTAL SEWER O & M FUND		**2,462,561**	**2,252,186**	**1,791,960**	**1,757,221**	**2,006,130**

CITY OF CL. .KSTON
2013 FINAL BUDGET - REVENUES
SEWER EQUIPMENT RESERVE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
401 000 141 308 80 00 00	**UNRESERVED BEG BALANCI**	**163,922**	**163,922**	**15,111**	**15,111**	**35,211**
	MISCELLANEOUS REVENUE					
401 000 141 361 11 00 00	INVESTMENT INTEREST	1,500	1,245	0	123	100
401 000 141 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(57)	0	(19)	0
	TOTAL MISCELLANEOUS REVENUE	**1,500**	**1,188**	**0**	**104**	**100**
	TOTAL ACTUAL REVENUE	**1,500**	**1,188**	**0**	**104**	**100**
	OTHER FINANCING SOURCES					
	DISPOSITION OF FIXED ASSETS					
401 000 141 395 10 00 00	SALE OF FIXED ASSETS	0	0	0	0	0
	TTL DISPOSITION FIXED ASSETS	**0**	**0**	**0**	**0**	**0**
	OPERATING TRANSFERS IN					
401 000 141 397 35 00 30	OP TRF FROM 400	0	0	20,000	20,000	20,000
	TOTAL OPERATING TRANSFER IN	**0**	**0**	**20,000**	**20,000**	**20,000**
	TOTAL OTHER FINANCING SOURCES	**0**	**0**	**20,000**	**20,000**	**20,000**
	TOTAL ESTIMATED CITY RESOURCES	**165,422**	**165,110**	**35,111**	**35,215**	**55,311**
	GRAND TOTAL SEWER EQUIP RESERVE	**165,422**	**165,110**	**35,111**	**35,215**	**55,311**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
SEWER LINE RESERVE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2012 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
402 000 142 308 80 00 00	**UNRESERVED BEG BALANCI**	**506,822**	**506,822**	**450,508**	**450,508**	**472,508**
	MISCELLANEOUS REVENUE					
402 000 142 361 11 00 00	INVESTMENT INTEREST	3,500	3,861	1,000	2,177	1,000
402 000 142 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(176)	0	(259)	0
402 000 142 366 10 00 00	INTERFUND LOAN INTEREST	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	**3,500**	**3,685**	**1,000**	**1,918**	**1,000**
	TOTAL ACTUAL REVENUES	**3,500**	**3,685**	**1,000**	**1,918**	**1,000**
	OTHER FINANCING SOURCES					
	OPERATING TRANSFERS IN					
402 000 142 397 35 00 10	OP TRF FROM 400	0	0	20,000	20,000	20,000
	TOTAL OPERATING TRANSFER IN	**0**	**0**	**20,000**	**20,000**	**20,000**
	TOTAL OTHER FINANCING SOURCES	**0**	**0**	**20,000**	**20,000**	**20,000**
	NON REVENUES					
	INTERFUND LOAN RECEIPTS					
402 999 142 381 10 00 00	INTERFUND LOAN RECEIVEL	0	0	0	0	0
402 999 142 381 20 00 00	IF LOAN PAYMENT RECEIVEL	0	0	0	0	0
	TTL INTERFUND LOAN RECEIPTS	**0**	**0**	**0**	**0**	**0**
	TOTAL NON REVENUES	**0**	**0**	**0**	**0**	**0**
	TOTAL ESTIMATED CITY RESOURCES	**510,322**	**510,507**	**471,508**	**472,426**	**493,508**
	GRAND TOTAL SEWER LINE RESERVE	**510,322**	**510,507**	**471,508**	**472,426**	**493,508**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
SEWER CAPITAL REPLACEMENT FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
403 000 143 308 80 00 00	**UNRESERVED BEG BALANCI**	**119,850**	**119,850**	**719**	**719**	**20,769**
	MISCELLANEOUS REVENUE					
403 000 143 361 11 00 00	INVESTMENT INTEREST	900	910	0	47	50
403 000 143 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(42)	0	(11)	0
	TOTAL MISCELLANEOUS REVENUE	**900**	**868**	**0**	**36**	**50**
	TOTAL ACTUAL REVENUES	**900**	**868**	**0**	**36**	**50**
	OTHER FINANCING SOURCES					
	OPERATING TRANSFERS IN					
403 000 143 397 35 00 20	OP TRF FROM 400	0	0	20,000	20,000	20,000
	TOTAL OPERATING TRANSFER IN	**0**	**0**	**20,000**	**20,000**	**20,000**
	TOTAL OTHER FINANCING SOURCES	**0**	**0**	**20,000**	**20,000**	**20,000**
	TOTAL ESTIMATED CITY RESOURCES	**120,750**	**120,718**	**20,719**	**20,755**	**40,819**
	GRAND TTL SEWER CAPITAL REPLACEMENT FUND	**120,750**	**120,718**	**20,719**	**20,755**	**40,819**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
SEWER RESERVE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
404 000 144 308 80 00 00	**UNRESERVED BEG BALANC**	**104,926**	**104,926**	**109,454**	**109,454**	**110,704**
MISCELLANEOUS REVENUE						
404 000 144 361 11 00 00	INVESTMENT INTEREST	800	817	0	526	500
404 000 144 361 30 00 00	GAIN/LOSS ON IVESTMENT	0	(39)	0	(61)	0
TOTAL MISCELLANEOUS REVENUE		**800**	**778**	**0**	**465**	**500**
404 000 144 379 00 00 00	CONTRIBUTED CAPITAL	0	3,750	0	1,500	0
TOTAL		**0**	**3,750**	**0**	**1,500**	**0**
TOTAL ACTUAL REVENUES		**800**	**4,528**	**0**	**1,965**	**500**
NON REVENUES						
OTHER INCREASES IN NET CASH & INVESTMENTS						
404 999 144 388 80 00 00	PRIOR YEAR CORRECTIONS	0	0	0	0	0
TTL OTHER INCREASES IN NET CASH & INVESTMENTS		**0**	**0**	**0**	**0**	**0**
TOTAL NON REVENUES		**0**	**0**	**0**	**0**	**0**
TOTAL ESTIMATED CITY RESOURCES		**0**	**0**	**0**	**0**	**0**
GRAND TOTAL SEWER RESERVE		**105,726**	**109,454**	**109,454**	**111,419**	**111,204**
		105,726	**109,454**	**109,454**	**111,419**	**111,204**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
SEWER CONSTRUCTION FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
405 000 145 308 80 00 00	**UNRESERVED BEG BALANC**	**0**	**0**	**2,001,398**	**2,001,398**	**1,767,278**
MISCELLANEOUS REVENUE						
405 000 145 361 11 00 00	INVESTMENT INTEREST	0	56	0	6,591	2,000
405 000 145 361 30 00 00	GAIN/LOSS ON IVESTMENT	0	0	0	(1,019)	0
TOTAL MISCELLANEOUS REVENUE		**0**	**56**	**0**	**5,572**	**2,000**
TOTAL ACTUAL REVENUES		**0**	**56**	**0**	**5,572**	**2,000**
NON-REVENUES						
PROCEEDS OF LONG TERM DEBT						
405 000 145 382.20 00 00	REVENUE BOND PROCEEDS	2,185,100	2,185,079	0	0	2,800,000
405 000 145 382 20 10 00	SRF LOAN PROCEEDS	0	0	660,000	660,480	0
405 000 145 382 80 00 00	PWTF LOAN PROCEEDS	0	0	3,000,000	626,542	8,000,000
TOTAL PROCEEDS OF LONG TERM DEBT		**2,185,100**	**2,185,079**	**3,660,000**	**1,287,022**	**10,800,000**
TOTAL NON REVENUES		**2,185,100**	**2,185,079**	**3,660,000**	**1,287,022**	**10,800,000**
TOTAL ESTIMATED CITY RESOURCES		**2,185,100**	**2,185,135**	**5,661,398**	**3,293,992**	**12,569,278**
GRAND TOTAL SEWER RESERVE		**2,185,100**	**2,185,135**	**5,661,398**	**3,293,992**	**12,569,278**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
REVENUE BOND DEBT SERVICE - SEWER
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
406 000 146 308 10 00 00	RESERVED BEG BALANCE	0	0	135,106	135,106	135,106
406 000 146 308 80 00 00	UNRESERVED BEG BALANCE	0	0	-	-	4,315
TOTAL BEGINNING BALANCE		**0**	**0**	**135,106**	**135,106**	**139,421**
MISCELLANEOUS REVENUE						
406 000 146 361 11 00 00	INVESTMENT INTEREST	0	0	600	987	500
406 000 146 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	(386)	0
TOTAL MISCELLANEOUS REVENUE		**0**	**0**	**600**	**601**	**500**
TOTAL ACTUAL REVENUE		**0**	**0**	**600**	**601**	**500**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
406 000 146 397 35 00 40	OP TRF 400	0	0	130,500	130,500	136,800
406 000 146 397 35 00 10	OP TRF 405	135,110	135,106	0	0	0
TOTAL OPERATING TRANSFER IN		**135,110**	**135,106**	**130,500**	**130,500**	**136,800**
TOTAL OTHER FINANCING SOURCES		**135,110**	**135,106**	**130,500**	**130,500**	**136,800**
TOTAL ESTIMATED CITY RESOURCES		**135,110**	**135,106**	**266,206**	**266,207**	**276,721**
GRAND TOTAL REVENUE BOND		**135,110**	**135,106**	**266,206**	**266,207**	**276,721**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
PUBLIC WORKS TRUST FUND LOAN - SEWER
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
407 000 147 308 80 00 00	**UNRESERVED BEG BALAN**	**16,643**	**16,643**	**2,782**	**2,782**	**22,802**
MISCELLANEOUS REVENUE						
407 000 147 361 11 00 00	INVESTMENT INTEREST	100	53	0	20	0
407 000 147 361 30 00 00	GAIN/LOSS ON INVESTMEN	0	7	0	(2)	0
TOTAL MISCELLANEOUS REVENUE		**100**	**60**	**0**	**18**	**0**
TOTAL ACTUAL REVENUE		**100**	**60**	**0**	**18**	**0**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
407 000 147 397 35 00 41	OP TRF 400	82,000	82,000	25,000	25,000	25,000
TOTAL OPERATING TRANSFER IN		**82,000**	**82,000**	**25,000**	**25,000**	**25,000**
TOTAL OTHER FINANCING SOURCES		**82,000**	**82,000**	**25,000**	**25,000**	**25,000**
TOTAL ESTIMATED CITY RESOURCES		**98,743**	**98,703**	**27,782**	**27,800**	**47,802**
GRAND TOTAL PUBLIC WORKS TRUST FUND LOAN		**98,743**	**98,703**	**27,782**	**27,800**	**47,802**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
SRF LOAN FUND - SEWER
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
408 000 148 308 10 00 00	RESERVED BEG BALANCE	38,600	38,600	38,600	38,600	38,600
408 000 148 308 80 00 00	UNRESERVED BEG BALAN	30,692	30,692	2,426	2,426	2,307
TOTAL BEGININNG BALANCE		**69,292**	**69,292**	**41,026**	**41,026**	**40,907**
MISCELLANEOUS REVENUE						
408 000 148 361 11 00 00	INVESTMENT INTEREST	400	318	100	144	100
408 000 148 361 30 00 00	GAIN/LOSS ON INVESTMEN	0	0	0	(23)	0
TOTAL MISCELLANEOUS REVENUE		**400**	**318**	**100**	**121**	**100**
TOTAL ACTUAL REVENUE		**400**	**318**	**100**	**121**	**100**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
408 000 148 397 35 00 42	OP TRF 400/ L9400012	0	0	0	0	0
408 000 148 397 35 00 43	OP TRF FR 400/ L9700039	10,000	10,000	38,600	38,600	38,600
408 000 148 397 35 00 44	OP TRF FR 400/ L1200009	0	0	43,000	43,000	44,100
TOTAL OPERATING TRANSFER IN		**10,000**	**10,000**	**81,600**	**81,600**	**82,700**
TOTAL OTHER FINANCING SOURCES		**10,000**	**10,000**	**81,600**	**81,600**	**82,700**
TOTAL ESTIMATED CITY RESOURCES		**79,692**	**79,610**	**122,726**	**122,747**	**123,707**
GRAND TOTAL SRF LOAN FUND		**79,692**	**79,610**	**122,726**	**122,747**	**123,707**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
STORMWATER OPERATIONS / MAINTENANCE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
409 000 049 308 80 00 00	**UNRESERVED BEG BALANCE**	**0**	**0**	**45,912**	**45,912**	**24,547**
	STATE GRANTS FUNDS					
409 000 049 333	DOE GRANT	0	0	0	0	147,656
	TOTAL GRANTS	**0**	**0**	**0**	**0**	**147,656**
	CHARGES FOR GOODS & SERVICES					
409 000 049 343 50 01 00	CITY CHARGES	50,000	46,767	245,000	246,553	293,760
	TOTAL CHARGES FOR GOODS & SERVICES	**50,000**	**46,767**	**245,000**	**246,553**	**293,760**
	FINES & FORFEITS					
	NON-COURT FINES & PENALTIES					
409 000 049 359 90 00 00	LATE CHARGES, PENALTIES	0	0	7,000	8,486	7,000
	TOTAL FINES & FORFEITS	**0**	**0**	**7,000**	**8,486**	**7,000**
	MISCELLANEOUS REVENUES					
409 000 049 361 11 00 00	INVESTMENT INTEREST	0	3	0	307	0
409 000 049 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(2)	0	(42)	0
409 000 049 369 90 00 00	OTHER MISC REVENUE	0	0	0	0	0
409 000 049 369 90 10 00	REIMBURSE FR INTERLOCAL			45,000	29,126	25,000
409 000 049 369 90 20 00	CAPITAL GRANT MATCH	0	0	0	0	49,220
	TOTAL MISCELLANEOUS REVENUE	**0**	**1**	**45,000**	**29,391**	**74,220**
	TOTAL ACTUAL REVENUES	**50,000**	**46,768**	**297,000**	**284,430**	**522,636**
	OTHER FINANCING SOURCES					
	OPERATING TRANSFERS IN					
409 000 049 397 35 00 10	OP TRF IN FROM 001	0	0	100,000	100,000	0
	TOTAL OPERATING TRANSFERS IN	**0**	**0**	**100,000**	**100,000**	**0**
	TOTAL OTHER FINANCING SOURCES	**0**	**0**	**100,000**	**100,000**	**0**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
STORMWATER OPERATIONS / MAINTENANCE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
TOTAL ESTIMATED CITY RESOURCES		**50,000**	**46,768**	**442,912**	**430,342**	**547,183**
NON REVENUES						
INTERFUND LOAN RECEIPTS						
409 999 049 381 20 00 00	I/F LOAN FROM 001/CE	0	0	50,000	0	50,000
TTL INTERFUND LOAN RECEIPTS		**0**	**0**	**50,000**	**0**	**50,000**
AGENCY DEPOSITS						
409 999 049 386 00 00 00	DUE TO DOR, EXCISE TAXES		0		0	
TOTAL AGENCY DEPOSITS		**0**	**0**	**0**	**0**	**0**
TOTAL NON REVENUES		**0**	**0**	**50,000**	**0**	**50,000**
GRAND TOTAL STORMWATER O & M FUND		**50,000**	**46,768**	**492,912**	**430,342**	**597,183**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
SANITATION OPERATIONS / MAINTENANCE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
410 000 150 308 80 00 00	**UNRESERVED BEG BALANCE**	**407,856**	**407,856**	**260,091**	**260,091**	**229,916**
	CHARGES FOR GOODS & SERVICES					
410 000 150 343 70 01 00	CITY CHARGES	945,000	956,420	959,000	941,246	961,000
410 000 150 343 70 03 00	SALE OF RECYCLABLES	2,500	9,491	4,000	5,649	5,000
	TOTAL CHARGES FOR GOODS & SERVICES	**947,500**	**965,911**	**963,000**	**946,895**	**966,000**
	FINES & FORFEITS					
	NON-COURT FINES & PENALTIES					
410 000 150 359 90 00 00	LATE CHARGES, PENALTIES	15,000	17,255	16,000	14,926	15,000
	TOTAL FINES & FORFEITS	**15,000**	**17,255**	**16,000**	**14,926**	**15,000**
	MISCELLANEOUS REVENUES					
410 000 150 361 11 00 00	INVESTMENT INTEREST	4,000	2,297	500	1,303	500
410 000 150 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(135)	0	(139)	0
410 000 150 369 90 00 00	OTHER MISC REVENUE	0	883	0	0	0
410 000 150 369 90 04 00	AWC RETRO REBATE	0	0	0	524	0
	TOTAL MISCELLANEOUS REVENUE	**4,000**	**3,045**	**500**	**1,688**	**500**
	TOTAL ACTUAL REVENUES	**966,500**	**986,211**	**979,500**	**963,509**	**981,500**
	OTHER FINANCING SOURCES					
	PROCEEDS OF LONG TERM DEBT					
410 000 150 391 10 00 00	CAPTIAL LEASE - PROCEEDS	0	0	0	0	305,000
	TOTAL PROCEEDS OF LT DEBT	**0**	**0**	**0**	**0**	**305,000**
	DISPOSITION OF FIXED ASSETS					
410 000 150 395 10 00 00	SALE OF FIXED ASSETS	0	0	0	0	0
410 000 150 395 20 00 00	INSURANCE RECOVERIES	0	0	0	0	0
	TOTAL DISPOSITION OF FIXED ASSETS	**0**	**0**	**0**	**0**	**0**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
SANITATION OPERATIONS / MAINTENANCE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	OPERATING TRANSFERS IN					
410 000 150 397 00 00 00	OP TRF IN FROM 411	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	**0**	**0**	**0**	**0**	**0**
	TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**305,000**
	TOTAL ESTIMATED CITY RESOURCES	**1,374,356**	**1,394,067**	**1,239,591**	**1,223,600**	**1,516,416**
	NON REVENUES					
	AGENCY DEPOSITS					
410 999 150 386 00 00 00	DUE TO DOR, EXCISE TAXES	34,000	33,838	34,000	33,026	34,000
	TOTAL AGENCY DEPOSITS	**34,000**	**33,838**	**34,000**	**33,026**	**34,000**
	TOTAL NON REVENUES	**34,000**	**33,838**	**34,000**	**33,026**	**34,000**
	GRAND TOTAL SANITATION O & M FUND	**1,408,356**	**1,427,905**	**1,273,591**	**1,256,626**	**1,550,416**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
SANITATION EQUIPMENT RESERVE
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
411 000 151 308 00 00 00	**EST BEGINNING BALANCE**	**114,218**	**114,218**	**135,038**	**135,038**	**155,638**
	MISCELLANEOUS REVENUE					
411 000 151 361 11 00 00	INVESTMENT INTEREST	500	859	200	650	200
411 000 151 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(40)	0	(85)	0
	TOTAL MISCELLANEOUS REVENUE	**500**	**819**	**200**	**565**	**200**
	TOTAL ACTUAL REVENUE	**500**	**819**	**200**	**565**	**200**
	OTHER FINANCING SOURCES					
	DISPOSITION OF FIXED ASSETS					
411 000 151 395 10 00 00	SALES OF FIXED ASSETS	0	0	0	0	0
	TTL DISPOSITION OF FIXED ASSETS	**0**	**0**	**0**	**0**	**0**
	OPERATING TRANSFERS IN					
411 000 151 397 37 00 10	OP TRF IN/ 410	20,000	20,000	20,000	20,000	20,000
	TOTAL OPERATING TRANSFERS IN	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
	TOTAL OTHER FINANCING SOURCES	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
	TOTAL ESTIMATED CITY RESOURCES	**134,718**	**135,037**	**155,238**	**155,603**	**175,838**
	GRAND TOTAL SANITATION EQUIP RESERVE	**134,718**	**135,037**	**155,238**	**155,603**	**175,838**

CITY OF CL ,RKSTON
2013 FINAL BUDGET - REVENUES
AMBULANCE / EMS FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
420 000 084 308 80 00 00	**UNRESERVED BEG BALAN**	**12,986**	**12,986**	**14,732**	**14,732**	**34,262**
	TAXES					
	PERSONAL PROPERTY TAXES					
420 000 084 311 10 00 00	PROP TAXES - EMS LEVY	463,834	460,626	500,000	499,859	511,800
420 000 084 319 16 00 00	PROPERTY TAX INTEREST	0	0	0	0	0
	TOTAL TAXES	**463,834**	**460,626**	**500,000**	**499,859**	**511,800**
	FEDERAL GRANTS					
420 000 084 331 97 04 42	FEMA - ASST TO FF, EQUIP	20,500	20,533	0	0	0
	TTL FEDERAL GRANTS	**20,500**	**20,533**	**0**	**0**	**0**
	INTERGOVERNMENTAL SERVICE REVENUE					
420 000 084 338 26 20 00	PORT OF WILMA	3,500	9,000	0	0	0
420 000 084 338 26 30 00	EMS SPECIAL SERVICES	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL SERVICES	**3,500**	**9,000**	**0**	**0**	**0**
	CHARGES FOR GOODS & SERVICES					
420 000 084 342 60 00 00	TRANSPORT FEES	360,000	347,819	360,000	377,439	380,000
	TOTAL CHARGES FOR GOODS & SERVICES	**360,000**	**347,819**	**360,000**	**377,439**	**380,000**
	MISCELLANEOUS REVENUE					
420 000 084 361 11 00 00	INVESTMENT INTEREST	600	325	200	309	200
420 000 084 361 30 00 00	GAIN/LOSS ON INVESTMEI	0	(11)	0	(36)	0
420 000 084 361 90 00 00	OTHER INTEREST EARNIN	0	57	0	0	0

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
AMBULANCE / EMS FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
420 000 084 369 90 04 00	AWC RETRO REBATE	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES		**600**	**371**	**200**	**273**	**200**
TOTAL ACTUAL REVENUES		**848,434**	**838,349**	**860,200**	**877,571**	**892,000**
OTHER FINANCING SOURCES						
PROCEEDS OF LONG TERM DEBT						
420 000 084 391 90 00 00	LOCAL LOAN PROCEEDS	0	0	0	0	0
TOTAL PROCEEDS LONG TERM DEBT		**0**	**0**	**0**	**0**	**0**
OPERATING TRANSFERS IN						
420 000 084 397 22 00 10	TRF FROM RSRV /421	0	0	6,700	6,700	0
420 000 084 397 22 00 20	OP TRF IN FROM 001	100,000	92,000	100,000	100,000	75,000
420 000 084 397 22 00 30	OP TRF FROM 002	0	0	0	0	0
TTL OPERATING TRANSFERS IN		**100,000**	**92,000**	**106,700**	**106,700**	**75,000**
TOTAL ESTIMATED CITY RESOURCES		**961,420**	**943,335**	**981,632**	**999,003**	**1,001,262**
NON REVENUES						
INTERFUND LOAN RECEIPTS						
420 999 084 381 10 00 00	NTERFUND LOAN RECEIVE	150,000	20,000	150,000	50,000	100,000
TTL INTERFUND LOAN RECEIPTS		**150,000**	**20,000**	**150,000**	**50,000**	**100,000**
GRAND TOTAL AMBULANCE / EMS		**1,111,420**	**963,335**	**1,131,632**	**1,049,003**	**1,101,262**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
AMBULANCE / EMS RESERVE FUND
jANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
421 000 082 308 80 00 00	**UNRESERVED BEG BALANCI**	**29,728**	**29,728**	**35,934**	**35,934**	**38,384**
	MISCELLANEOUS REVENUE					
421 000 082 361 11 00 00	INVESTMENT INTEREST	100	216	50	165	50
421 000 082 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(10)	0	(25)	0
	TOTAL MISCELLANEOUS REVENUES	**100**	**206**	**50**	**140**	**50**
	TOTAL ACTUAL REVENUES	**100**	**206**	**50**	**140**	**50**
	OTHER FINANCING SOURCES					
	OPERATING TRANSFERS IN					
421 000 082 397 22 00 10	OP TRF FR 420	6,000	6,000	9,000	9,000	9,000
	TOTAL OPERATING TRANSFERS IN	**6,000**	**6,000**	**9,000**	**9,000**	**9,000**
	TTOAL OTHER FINANCING SOURCES	**6,000**	**6,000**	**9,000**	**9,000**	**9,000**
	TOTAL ESTIMATED CITY RESOURCES	**35,828**	**35,934**	**44,984**	**45,074**	**47,434**
GRAND TOTAL EMS CAPITAL RESERVE		**35,828**	**35,934**	**44,984**	**45,074**	**47,434**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
AGENCY FUND - TRUST ACCOUNT
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
635 000 260 308 00 00 00	**EST BEGINNING BALANCE**	**0**	**(7,426)**	**0**	**(5,953)**	**0**
	NON REVENUES					
	AGENCY DEPOSITS					
635 999 260 386 01 00 00	DUE TO ST, BLDG PERMIT	0	623	0	536	0
635 999 260 386 12 00 00	LAB - BLOOD/BREATH	0	217	0	147	0
635 999 260 386 83 00 00	TRAUMA CARE	0	1,970	0	2,045	0
635 999 260 386 83 31 00	AUTO THEFT PREVENTION	0	3,667	0	3,752	0
635 999 260 386 83 32 00	TRAUMATIC BRAIN INJURY	0	606	0	592	0
635 999 260 386 88 00 00	PSEA 3	0	329	0	120	0
635 999 260 386 89 09 00	CRIME LAB- ST PATROL	0	331	0	251	0
635 999 260 386 89 14 00	HIWAY SAFETY ACCOUNT	0	29	0	110	0
635 999 260 386 89 15 00	CRIME LAB - BREATH	0	58	0	52	0
635 999 260 386 91 00 00	PUBLIC SAFETY & EDUCATION	0	37,628	0	38,990	0
635 999 260 386 91 01 00	LITTER CONTROL	0	0	0	0	0
635 999 260 386 92 00 00	PUBLIC SAFETY & ED ASSESS	0	19,160	0	21,675	0
635 999 260 386 96 01 00	ST PATROL BREATH TEST PRG	0	168	0	387	0
635 999 260 386 96 03 00	ST PATROL HIWAY ACCOUNT	0	949	0	0	0
635 999 260 386 97 00 00	JUDICIAL INFO SYSTEM	0	6,746	0	6,877	0
635 999 260 386 99 00 00	SCHOOL ZONE SAFETY	0	132	0	161	0
	TOTAL AGENCY DEPOSITS	**0**	**72,613**	**0**	**75,695**	**0**
	OTHER NON REVENUES					
635 999 260 389 14 00 00	DUE TO ASOTIN CO, CRIME VICT	0	2,004	0	2,056	0
635 999 260 389 20 00 00	FEDERAL PAYROLL TAXES	0	0	0	0	0
635 999 260 389 51 00 00	TEMP CHANGE FUND	0	0	0	0	0
	TOTAL OTHER NON REVENUES	**0**	**2,004**	**0**	**2,056**	**0**
	TOTAL NON REVENUES	**0**	**74,617**	**0**	**77,751**	**0**
	GRAND TOTAL AGENCY DEPOSITS	**0**	**67,191**	**0**	**71,798**	**0**

CITY OF CLARKSTON
2013 FINAL BUDGET - REVENUES
AGENCY FUND - TRUST ACCOUNT
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
TOTAL REVENUES - ALL FUNDS		**18,399,837**	**17,710,764**	**19,642,739**	**16,972,294**	**27,236,858**

CITY OF CL ‹STON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	GENERAL GOVERNMENTAL SERVICES					
	LEGISLATIVE					
	PUBLICATION SERVICES					
001 000 010 511 30 31 30	CODIFICATION	2,500	1,509	2,000	856	1,800
001 000 010 511 30 44 00	ADVERTISING, LEGAL PUB.	1,200	576	800	341	800
	TOTAL PUBLICATION SERVICES	**3,700**	**2,085**	**2,800**	**1,197**	**2,600**
	SALARIES & WAGES					
001 000 010 511 60 10 00	COUNCIL SALARY (7 @ $150)	12,600	12,600	12,600	14,700	15,000
	TOTAL SALARIES & WAGES	**12,600**	**12,600**	**12,600**	**14,700**	**15,000**
	PERSONNEL BENEFITS					
001 000 010 511 60 21 00	FICA/MED AID	970	964	970	1,125	1,200
001 000 010 511 60 24 00	INDUSTRIAL INSURANCE	200	175	200	156	200
001 000 010 511 60 26 40	LIFE INSURANCE	800	776	800	722	800
	TOTAL PERSONNEL BENEFITS	**1,970**	**1,915**	**1,970**	**2,003**	**2,200**
	SUPPLIES					
001 000 010 511 60 31 10	OFFICE SUPPLIES	500	429	500	375	500
	TOTAL SUPPLIES	**500**	**429**	**500**	**375**	**500**
	OTHER SERVICES & CHARGES					
001 000 010 511 60 41 90	OTHER PROFESSIONAL SVCS	0	650	0	0	0
001 000 010 511 60 43 00	TRAVEL, MEALS, LODGING	1,500	467	1,500	717	1,500
001 000 010 511 60 49 40	MEETING REGISTRATION	1,500	950	1,500	45	1,000
	TOTAL OTHER SERVICES & CHARGES	**3,000**	**2,067**	**3,000**	**762**	**2,500**
	ELECTION COSTS					
001 000 010 511 70 51 00	INTERGOVERNMENTAL SVCS	7,500	3,689	2,000	(137)	2,000
	TOTAL ELECTION COSTS	**7,500**	**3,689**	**2,000**	**-137**	**2,000**
	TOTAL LEGISLATIVE	**29,270**	**22,785**	**22,870**	**18,900**	**24,800**

CITY OF CLA. ‹STON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	JUDICIAL					
	OTHER SERVICES & CHARGES					
001 000 020 512 50 49 21	JURY FEES	1,000	16	0	417	0
	TOTAL OTHER SERVICES & CHARGES	**1,000**	**16**	**0**	**417**	**0**
	INTERGOVERNMENTAL SERVICES					
001 000 020 512 50 51 00	MUNICIPAL COURT, COUNTY	50,000	40,930	47,000	40,770	45,000
	TOTAL INTERGOVERNMENTAL SERVICES	**50,000**	**40,930**	**47,000**	**40,770**	**45,000**
	INDIGENT DEFENSE SERVICES					
001 000 020 512 81 41 50	PUBLIC DEFENDER CONTRACT	33,600	34,782	34,000	33,864	34,000
001 000 020 512 81 41 51	CONFLICT PUBLIC DEFENDER	15,000	17,700	12,000	8,061	10,000
001 000 020 512 81 49 20	FILING, RECORDING, WITNESS FE	1,000	120	0	50	0
	TOTAL INDIGENT DEFENSE SERVICES	**49,600**	**52,602**	**46,000**	**41,975**	**44,000**
	TOTAL JUDICIAL	**100,600**	**93,548**	**93,000**	**83,162**	**89,000**

CITY OF CL/ .‹STON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	EXECUTIVE					
	SALARIES& WAGES					
001 000 030 513 10 10 00	MAYOR	6,000	6,000	6,000	6,000	6,000
	TOTAL SALARIES & WAGES	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**
	PERSONNEL BENEFITS					
001 000 030 513 10 21 00	FICA/MED AID	600	459	500	459	500
001 000 030 513 10 24 00	INDUSTRIAL INSURANCE	100	50	100	46	100
001 000 030 513 10 26 40	LIFE INSURANCE	115	78	100	104	100
	TOTAL PERSONNEL BENEFITS	**815**	**587**	**700**	**609**	**700**
	SUPPLIES					
001 000 030 513 10 31 10	OFFICE SUPPLIES	100	0	100	96	100
	TOTAL SUPPLIES	**100**	**0**	**100**	**96**	**100**
	OTHER SERVICES & CHARGES					
001 000 030 513 10 43 00	TRAVEL, LODGING, MEALS	200	0	600	968	800
001 000 030 513 10 49 40	REGISTRATION, TUITION	200	175	500	345	500
	TOTAL OTHER SERVICES & CHARGES	**400**	**175**	**1,100**	**1,313**	**1,300**
	TOTAL EXECUTIVE	**7,315**	**6,762**	**7,900**	**8,018**	**8,100**

CITY OF CL[illegible]STON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	FINANCE & RECORDS					
	SALARIES & WAGES					
001 000 040 514 10 10 00	GENERAL ADMINISTRATION	46,300	44,461	41,500	39,117	42,000
	TOTAL SALARIES & WAGES	**46,300**	**44,461**	**41,500**	**39,117**	**42,000**
	PERSONNEL BENEFITS					
001 000 040 514 10 21 00	FICA/MED AID	3,500	3,401	3,100	3,167	3,200
001 000 040 514 10 22 00	RETIREMENT	3,200	2,766	2,900	2,949	3,400
001 000 040 514 10 23 00	UNEMPLOYMENT COMP	0	0	0	0	0
001 000 040 514 10 24 00	INDUSTRIAL INSURANCE	250	225	250	177	250
001 000 040 514 10 26 10	HEALTH INS	7,450	7,265	6,150	6,162	6,650
001 000 040 514 10 26 20	DENTAL	700	713	675	663	700
001 000 040 514 10 26 30	VISION INSURANCE	210	210	230	199	200
001 000 040 514 10 26 40	LIFE INSURANCE	150	142	150	126	150
	TOTAL PERSONNEL BENEFITS	**15,460**	**14,722**	**13,455**	**13,443**	**14,550**
	SUPPLIES					
001 000 040 514 10 31 10	OFFICE SUPPLIES	5,000	3,959	4,000	2,751	4,000
001 000 040 514 10 31 20	RECEIPTS, FORMS, CHECKS	2,000	881	1,000	1,305	1,000
001 000 040 514 10 31 30	PUBLICATIONS	200	0	100	240	100
001 000 040 514 10 31 50	MAINTENANCE SUPPLIES	1,000	328	800	530	800
001 000 040 514 10 31 60	OPERATING SUPPLIES	1,800	256	800	412	800
001 000 040 514 10 35 00	SMALL TOOLS, MINOR EQUIP	2,000	1,165	1,500	474	1,500
	TOTAL SUPPLIES	**12,000**	**6,589**	**8,200**	**5,712**	**8,200**
	OTHER SERVICES & CHARGES					
001 000 040 514 10 41 40	CLEANING & MAINTENANCE	11,000	8,850	10,000	9,614	10,000
001 000 040 514 10 41 70	MEDICAL SERVICES, DRUG TEST	100	100	100	0	100
001 000 040 514 10 43 00	TRAVEL, LODGING, MEALS	3,000	1,508	2,000	1,336	2,000
001 000 040 514 10 47 10	ELECTRICITY, GAS	10,000	6,169	7,000	5,953	7,000
001 000 040 514 10 47 20	WATER	500	294	400	313	400
001 000 040 514 10 47 32	STORMWATER	0	36	200	218	200
001 000 040 514 10 48 10	BUILDING MAINTENANCE	2,000	1,277	1,000	1,390	2,000
001 000 040 514 10 48 30	EQUIPMENT REPAIR & MAINT	5,000	2,432	4,000	4,908	5,000
001 000 040 514 10 49 10	DUES, SUBSCRIPTIONS	500	489	500	195	500

CITY OF CLA KSTON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
001 000 040 514 10 49 40	REGISTRATION, TUITION	1,200	435	1,000	505	1,000
	TOTAL OTHER SERVICES & CHARGES	**33,300**	**21,590**	**26,200**	**24,432**	**28,200**
	FINANCIAL SERVICES					
001 000 040 514 20 49 30	BANK FEES	2,500	3,186	2,500	2,572	2,500
001 000 040 514 23 41 90	FINANCIAL CONSULTANT	0	70	0	0	0
001 000 040 514 23 51 30	STATE AUDITOR EXAM	12,000	7,051	9,000	0	10,000
	TOTAL FINANCIAL SERVICES	**14,500**	**10,307**	**11,500**	**2,572**	**12,500**
	RISK MANAGEMENT					
001 000 040 514 78 49 00	JUDGEMENTS & DAMAGES	0	0	0	0	0
	TOTAL RISK MANAGEMENT	**0**	**0**	**0**	**0**	**0**
	OTHER ADMIN SVCS, LICENSING					
001 000 040 514 81 31 20	LICENSES, PERMITS	1,000	906	1,000	99	1,000
	TOTAL OTHER ADMIN SVCS, LICENSING	**1,000**	**906**	**1,000**	**99**	**1,000**
	CAPITAL OUTLAY					
001 000 040 594 14 61 00	LAND ACQUISITION	0	0	0	0	0
001 000 040 594 14 62 00	BUILDINGS & STRUCTURES	0	0	0	0	0
001 000 040 594 14 63 00	OTHER IMP., REAL PROP	0	0	0	0	0
001 000 040 594 14 64 20	OFFICE EQUIPMENT	7,000	6,405	0	0	7,500
001 000 040 594 14 64 30	OFFICE FURNITURE	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**7,000**	**6,405**	**0**	**0**	**7,500**
TOTAL FINANCE & RECORDS		**129,560**	**104,980**	**101,855**	**85,375**	**113,950**

CITY OF CL ‹STON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	LEGAL					
	SUPPLIES					
001 000 050 515 10 31 10	OFFICE SUPPLIES	100	0	0	305	100
001 000 050 515 10 31 20	FORMS, RECEIPTS	200	0	0	0	0
	TOTAL SUPPLIES	**300**	**0**	**0**	**305**	**100**
	OTHER SERVICES & CHARGES					
001 000 050 515 10 41 21	ARBITRATION	0	0	0	0	0
001 000 050 515 10 41 50	CITY ATTORNEY, CONTRACT	77,000	76,380	77,000	76,420	77,000
001 000 050 515 10 41 53	VICTIM/WITNESS COORDINATOR	15,000	15,180	15,000	15,165	15,200
001 000 050 515 10 41 60	MESSENGER SERVICE	100	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	**92,100**	**91,560**	**92,000**	**91,585**	**92,200**
	OTHER SERVICES & CHARGES, CIVIL					
001 000 050 515 22 41 52	SPECIAL LEGAL SERVICES	300	0	125,000	117,878	60,000
001 000 050 515 22 49 20	FILING, RECORDING, WITNESS	300	0	0	230	0
	TOTAL OTHER SERVICES & CHARGES, CIVIL	**600**	**0**	**125,000**	**118,108**	**60,000**
	TOTAL LEGAL	**93,000**	**91,560**	**217,000**	**209,998**	**152,300**

CITY OF CL .KSTON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	PERSONNEL					
	SUPPLIES					
001 000 056 516 10 31 10	OFFICE SUPPLIES	100	94	100	0	100
001 000 056 516 10 31 20	RECEIPTS, FORMS, CHECKS	200	174	200	0	200
001 000 056 516 10 31 60	OPERATING SUPPLIES	500	267	400	22	400
	TOTAL SUPPLIES	**800**	**535**	**700**	**22**	**700**
	OTHER SERVICES & CHARGES					
001 000 056 516 10 41 90	OTHER PROFESSIONAL SVCS	0	0	0	0	0
001 000 056 516 10 43 00	TRAVEL, LODGING, MEALS	0	0	0	0	0
001 000 056 516 10 44 00	ADVERTISING	300	120	0		0
	TOTAL OTHER SERVICES & CHARGES	**300**	**120**	**0**	**0**	**0**
	TOTAL PERSONNEL	**1,100**	**655**	**700**	**22**	**700**

CITY OF CL .KSTON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
OTHER GEN GOVERNMENTAL SERVICES						
OTHER SERVICES & CHARGES						
001 000 059 519 90 41 20	MANAGEMENT CONSULTING	8,000	8,062	9,000	6,656	8,000
001 000 059 519 90 41 91	WORKER'S COMP MGMT	3,000	2,312	2,500	2,439	2,800
001 000 059 519 90 42 10	TELEPHONES, FAX	11,000	11,594	12,000	12,506	12,000
001 000 059 519 90 42 12	WEB SITE	1,000	1,083	1,000	1,098	1,000
001 000 059 519 90 42 20	POSTAGE	3,500	3,501	3,500	2,123	3,800
001 000 059 519 90 42 21	NEWSLETTER	0	0	0	0	0
001 000 059 519 90 45 20	EQUIP LEASE, COPIER	7,000	5,596	6,000	5,866	6,500
001 000 059 519 90 46 00	INSURANCE	95,000	94,470	91,000	89,605	85,000
001 000 059 519 90 48 30	EQUIP REPAIR & MAINT	300	0	0	0	0
001 000 059 519 90 49 11	AWC MEMBERSHIP	4,500	4,470	4,500	4,430	4,500
001 000 059 519 90 49 12	CHAMBER MEMBERSHIP	125	385	400	385	400
001 000 059 519 90 49 13	MEMBERSHIP,OTHER	750	740	750	650	800
001 000 059 519 90 49 14	MPO MEMBERSHIP	2,500	2,461	5,050	5,050	3,000
TOTAL OTHER SERVICES & CHARGES		**136,675**	**134,674**	**135,700**	**130,808**	**127,800**
INTERGOVERNMENTAL SERVICES						
001 000 059 525 60 51 00	EMERGENCY SERVICES, ASOTIN (	8,835	8,834	4,000	4,000	4,000
001 000 059 535 80 49 30	STORMWATER INTERLOCAL	360,000	350,806	0	0	0
001 000 059 557 30 51 01	CLARKSTON ENTRANCE PROJECT	0	0	0	0	0
001 000 059 557 30 51 02	VALLEY VISION	5,000	5,000	0	0	0
001 000 059 557 30 51 03	SWEDA	0	0	300	275	300
001 000 059 562 41 90 00	PUBLIC HEALTH	25,000	0	0	0	0
001 000 059 566 11 50 00	COUNTY ALCOHOL ADMIN (2%)	1,800	1,718	1,600	1,967	1,500
001 000 059 576 20 00 00	AQUATIC CENTER CONTRIBUTION	160,000	160,000	0	0	0
TOTAL INTERGOVERNMENTAL SERVICES		**560,635**	**526,358**	**5,900**	**6,242**	**5,800**
TOTAL OTHER GENERAL GOVERNMENTAL SERVICES		**697,310**	**661,032**	**141,600**	**137,050**	**133,600**
TOTAL GENERAL GOVERNMENTAL SERVICES		**1,058,155**	**981,322**	**584,925**	**542,525**	**522,450**

CITY OF CL⁄ ‹STON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	SECURITY OF PERSONS & PROPERTY					
	LAW ENFORCEMENT					
	SALARIES & WAGES					
001 000 060 521 10 10 00	ADMINISTRATION	138,700	136,519	137,200	137,261	138,000
001 000 060 521 10 10 10	OVERTIME	55,000	51,725	55,000	45,324	55,000
001 000 060 521 10 11 00	SERGEANTS	208,000	208,263	208,900	221,825	209,000
001 000 060 521 10 12 00	POLICE OFFICERS	450,500	437,711	447,600	430,032	445,000
001 000 060 521 10 13 00	SUPPORT, RECORDS	56,800	55,320	55,300	52,576	55,200
001 000 060 521 10 15 00	OFFICER,NARCOTICS	61,500	59,247	61,900	61,092	62,000
001 000 060 521 10 16 00	RESERVES	11,000	11,343	11,000	10,202	11,000
	TOTAL SALARIES	**981,500**	**960,128**	**976,900**	**958,312**	**975,200**
	PERSONNEL BENEFITS					
001 000 060 521 10 21 00	FICA/MED AID	76,000	74,871	76,100	72,916	74,600
001 000 060 521 10 22 00	RETIREMENT	50,000	46,974	49,200	48,007	54,300
001 000 060 521 10 22 20	RESERVE RETIREMENT/DISABILIT	1,200	1,680	1,400	1,791	1,600
001 000 060 521 10 23 00	UNEMPLOYMENT	1,000	221	1,000	0	0
001 000 060 521 10 24 00	INDUSTRIAL INSURANCE	20,000	17,969	20,000	17,465	24,000
001 000 060 521 10 26 10	HEALTH INSURANCE	230,000	231,338	245,000	243,963	266,000
001 000 060 521 10 26 11	OTHER MED COST (LEOFF I)	7,000	7,592	7,000	7,923	7,000
001 000 060 521 10 26 20	DENTAL INSURANCE	12,000	12,281	13,000	12,774	14,400
001 000 060 521 10 26 30	VISION INSURANCE	3,600	3,532	4,500	4,046	4,000
001 000 060 521 10 26 40	LIFE INSURANCE	4,500	4,449	4,500	4,312	4,500
001 000 060 521 10 26 50	DISABILITY	3,200	2,590	3,000	2,710	3,400
001 000 060 521 10 26 55	VEBA Contribution	0	0	4,800	4,800	2,300
001 000 060 521 10 26 60	LONG TERM CARE	2,200	2,239	2,600	2,372	2,600
001 000 060 521 10 26 90	HEALTH INS. RETIRED/DISABLED	89,000	89,026	97,950	110,505	116,800
001 000 060 521 10 27 00	UNIFORM & CLOTHING ALLOW	7,800	5,233	7,000	7,383	9,500
	TOTAL PERSONNEL BENEFITS	**507,500**	**499,995**	**537,050**	**540,967**	**585,000**
	SUPPLIES					
001 000 060 521 10 31 10	OFFICE SUPPLIES	4,000	4,018	4,500	4,417	4,500
001 000 060 521 10 31 20	FORMS, LICENSES, RECEIPTS	1,000	429	1,000	528	1,000
001 000 060 521 10 31 50	MAINTENANCE SUPPLIES	500	162	500	394	500

CITY OF CL ‹KSTON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
001 000 060 521 10 31 60	OPERATING SUPPLIES	4,500	2,925	4,500	2,742	4,500
001 000 060 521 10 31 61	NATW SUPPLIES	0	66	0	0	0
001 000 060 521 10 31 62	OPER. SUPPLIES - RESERVES	1,000	97	1,000	366	1,000
001 000 060 521 10 32 00	FUEL	30,000	32,535	32,000	33,788	35,000
001 000 060 521 10 35 00	SM TOOLS, MINOR EQUIP	3,250	2,824	3,250	1,627	3,250
	TOTAL SUPPLIES	**44,250**	**43,056**	**46,750**	**43,862**	**49,750**
	OTHER SERVICES & CHARGES					
001 000 060 521 10 41 40	CLEANING, JANITORIAL	7,500	4,950	7,200	6,400	7,200
001 000 060 521 10 41 70	MEDICAL SERVICES	2,000	1,507	2,000	1,178	2,000
001 000 060 521 10 41 90	OTHER PROF SERVICES	1,000	736	1,000	1,707	1,000
001 000 060 521 10 42 10	TELEPHONES, FAX	6,000	4,934	6,000	5,127	6,000
001 000 060 521 10 42 20	POSTAGE, UPS	1,300	1,369	1,300	1,344	1,300
001 000 060 521 10 43 00	TRAVEL,MEALS, LODGING	5,000	3,022	5,000	1,889	5,000
001 000 060 521 10 45 20	COPIER LEASE	3,000	2,351	3,000	2,591	3,000
001 000 060 521 10 47 10	ELECTRICITY	8,000	9,498	9,000	9,241	10,000
001 000 060 521 10 47 20	WATER	500	392	800	398	600
001 000 060 521 10 47 30	SEWER	0	0	0	63	50
001 000 060 521 10 47 32	STORMWATER	0	19	120	113	120
001 000 060 521 10 48 10	BUILDING REPAIRS & MAINT	4,000	1,336	4,000	1,974	4,000
001 000 060 521 10 48 20	VEHICLE REPAIRS & MAINT	12,500	8,935	12,500	9,161	12,500
001 000 060 521 10 48 30	EQUIP REPAIRS & MAINT	2,500	1,614	2,500	927	2,500
001 000 060 521 10 49 10	DUES, SUBSCRIP., MMBRSHIP	500	180	500	215	500
001 000 060 521 10 49 31	CIVIL SERVICE	1,800	1,017	1,500	1,466	1,500
001 000 060 521 10 49 40	REGISTRATION, TUITION	2,000	1,590	2,000	1,470	2,000
001 000 060 521 10 49 41	TUITION REIMBURSEMENT	2,500	0	2,500	0	2,500
001 000 060 521 10 49 60	CLEANING, LAUNDRY	3,000	1,249	2,500	136	0
	TOTAL OTHER SERVICES & CHARGES	**63,100**	**44,699**	**63,420**	**45,400**	**61,770**
	D A R E SALARIES & WAGES					
001 000 060 521 30 10 00	D A R E OFFICER (50%)	30,600	30,400	30,600	30,293	30,500
001 000 060 521 30 10 10	D A R E OVERTIME	3,500	3,081	3,500	3,249	3,500
	TOTAL D A R E SALARIES & WAGES	**34,100**	**33,481**	**34,100**	**33,542**	**34,000**

CITY OF CL/ .STON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	D A R E PERSONNEL BENEFITS					
001 000 060 521 30 21 00	FICA/MED AID	2,600	2,561	2,525	2,553	2,600
001 000 060 521 30 22 00	RETIREMENT	1,750	1,709	1,750	1,713	1,750
001 000 060 521 30 24 00	INDUSTRIAL INSURANCE	750	704	750	676	860
001 000 060 521 30 26 10	HEALTH INSURANCE	10,750	9,556	10,000	9,949	10,500
001 000 060 521 30 26 20	DENTAL INSURANCE	380	396	415	414	430
001 000 060 521 30 26 30	VISION INSURANCE	120	117	150	124	130
001 000 060 521 30 26 40	LIFE INSURANCE	130	126	130	126	130
001 000 060 521 30 26 50	DISABILITY INSURANCE	130	122	145	121	150
	TOTAL D A R E PERSONNEL BENEFITS	**16,610**	**15,291**	**15,865**	**15,676**	**16,550**
	FACILITIES					
001 000 060 521 50 45 20	EQUIP LEASE, SPILLMAN SYST.	4,100	4,000	0	0	0
	TOTAL FACILITIES	**4,100**	**4,000**	**0**	**0**	**0**
	DETENTION / CORRECTION					
001 000 060 523 60 41 70	PRISONER MEDICAL	2,000	0	2,000	1,864	2,000
001 000 060 523 60 51 00	PRISONER ROOM & BOARD	72,000	68,794	65,000	50,599	65,000
001 000 060 523 60 51 10	HOME MONITORING	0	0	0	0	0
	TOTAL DETENTION / CORRECTION	**74,000**	**68,794**	**67,000**	**52,463**	**67,000**
	COMMUNICATION, ALARMS, DISPATCH					
001 000 060 528 60 51 00	DISPATCH CONTRACT	158,000	155,534	158,000	156,926	159,500
001 000 060 528 60 51 10	TELETYPE CONTRACT, WSP	4,000	2,388	3,000	1,602	3,000
	TOTAL COMMUNICATION, ALARMS, DISPATCH	**162,000**	**157,922**	**161,000**	**158,528**	**162,500**
	CAPITAL OUTLAY					
001 000 060 594 21 62 00	BUILDINGS & STRUCTURES	0	0	0	0	0
001 000 060 594 21 63 00	OTHER IMPROVEMENTS TO PROP	635,800	641,061	35,800	12,373	0
001 000 060 594 21 64 10	VEHICLES	29,000	27,611	29,000	29,226	31,500
001 000 060 594 21 64 20	OFFICE EQUIPMENT	3,000	0	3,000	2,058	3,000
001 000 060 594 21 64 90	OTHER EQUIPMENT	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**667,800**	**668,672**	**67,800**	**43,657**	**34,500**
	TOTAL LAW ENFORCEMENT	**2,554,960**	**2,496,038**	**1,969,885**	**1,892,407**	**1,986,270**

CITY OF CLA .STON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	ANIMAL CONTROL					
	SALARIES & WAGES					
001 000 061 539 30 10 00	ANIMAL CONTROL	17,800	17,415	17,500	15,976	17,200
	TOTAL SALARIES & WAGES	**17,800**	**17,415**	**17,500**	**15,976**	**17,200**
	SUPPLIES					
001 000 061 539 30 31 60	OPERATING SUPPLIES	250	60	250	51	250
	TOTAL SUPPLIES	**250**	**60**	**250**	**51**	**250**
	OTHER SERVICES & CHARGES					
001 000 061 539 30 47 10	ELECTRICITY, GAS	3,500	1,456	2,500	1,369	2,500
001 000 061 539 30 47 20	WATER	20	0	0	0	0
001 000 061 539 30 48 10	BLDG REPAIRS & MAINTENANCE	250	487	250	104	250
001 000 061 539 30 49 70	SPAY & NEUTER SERVICES	0	0	0	0	0
001 000 061 539 30 49 30	SHELTER SERVICES - LEWIS CLAF	25,000	25,000	25,000	25,000	25,000
	TOTAL OTHER SERVICES & CHARGES	**28,770**	**26,943**	**27,750**	**26,473**	**27,750**
	TOTAL ANIMAL CONTROL	**46,820**	**44,418**	**45,500**	**42,500**	**45,200**
	TOTAL LAW ENFORCEMENT, ALL	**2,601,780**	**2,540,456**	**2,015,385**	**1,934,907**	**2,031,470**

CITY OF CL .KSTON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	FIRE CONTROL					
	SALARIES & WAGES					
001 000 080 522 10 10 00	FIRE CHIEF (70%)	47,800	47,318	47,400	47,343	47,400
001 000 080 522 10 10 10	OVERTIME	25,000	38,869	35,000	36,284	30,000
001 000 080 522 10 11 00	FIRE CAPTAINS	139,250	136,148	136,500	136,621	137,265
001 000 080 522 10 12 00	FIREFIGHTERS / EMT'S	118,000	111,589	146,050	143,088	224,480
001 000 080 522 10 13 00	SECRETARY	20,585	21,383	21,700	22,473	23,100
001 000 080 522 10 15 00	VOLUNTEERS	30,235	26,910	26,000	23,783	26,000
001 000 080 522 10 16 00	RESERVES	23,400	26,400	25,000	32,334	66,225
	TOTAL SALARIES & WAGES	**404,270**	**408,617**	**437,650**	**441,926**	**554,470**
	PERSONNEL BENEFITS					
001 000 080 522 10 21 00	FICA / MED AID	31,000	30,988	33,600	33,423	42,000
001 000 080 522 10 22 00	RETIREMENT	17,900	20,458	21,450	22,982	30,270
001 000 080 522 10 22 20	RETIREMENT / VOLUNTEERS	1,200	779	1,200	898	1,200
001 000 080 522 10 23 00	UNEMPLOYMENT	2,500	1,965	2,500	203	2,500
001 000 080 522 10 24 00	INDUSTRIAL INSURANCE	8,500	10,055	12,105	10,146	17,810
001 000 080 522 10 26 10	HEALTH INSURANCE	75,160	58,357	75,660	75,720	105,550
001 000 080 522 10 26 11	OTHER MED COSTS, LEOFF I	6,600	3,151	6,000	3,068	6,000
001 000 080 522 10 26 20	DENTAL INSURANCE	4,050	4,156	4,615	4,870	6,285
001 000 080 522 10 26 30	VISION INSURANCE	1,150	1,101	1,225	1,513	1,875
001 000 080 522 10 26 40	LIFE INSURANCE	3,600	3,032	3,680	2,939	4,500
001 000 080 522 10 26 50	DISABILITY INSURANCE	1,150	1,136	1,295	1,319	1,730
001 000 080 522 10 26 60	LONG TERM CARE	2,500	2,499	2,600	2,686	2,750
001 000 080 522 10 26 90	HEALTH INS / RETIRED	50,400	49,342	51,900	49,857	47,000
001 000 080 522 10 27 00	UNIFORM / CLOTHING ALLOW	9,000	5,921	7,000	6,516	7,000
	TOTAL PERSONNEL BENEFITS	**214,710**	**192,940**	**224,830**	**216,140**	**276,470**
	SUPPLIES					
001 000 080 522 10 31 10	OFFICE SUPPLIES	1,400	1,152	1,400	1,211	1,400
001 000 080 522 10 31 50	MAINTENANCE SUPPLIES	1,250	1,279	1,250	1,051	1,250
001 000 080 522 10 31 60	OPERATING SUPPLIES	8,450	5,482	8,150	6,830	8,150
001 000 080 522 10 31 62	PUBLIC EDUC. & PUB RELATION	7,315	7,406	1,500	2,604	1,500

CITY OF CL <STON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
001 000 080 522 10 31 63	TRAINING SUPPLIES	3,950	3,353	3,950	2,778	3,950
001 000 080 522 10 32 00	FUEL	3,500	3,544	4,500	3,566	4,500
001 000 080 522 10 35 00	SMALL TOOLS / MINOR EQUIP	4,000	4,995	17,000	13,306	6,500
	TOTAL SUPPLIES	**29,865**	**27,211**	**37,750**	**31,346**	**27,250**
	SERVICES & OTHER CHARGES					
001 000 080 522 10 41 70	MEDICAL SERVICES	2,180	400	2,180	1,479	2,100
001 000 080 522 10 41 90	OTHER PROFESSIONAL SVCS	6,350	6,348	0	0	0
001 000 080 522 10 42 10	TELEPHONES, FAX, CELL PHONE	1,500	1,672	1,500	1,539	1,650
001 000 080 522 10 42 20	POSTAGE	350	28	350	22	350
001 000 080 522 10 43 00	TRAVEL, LODGING, MEALS	3,000	2,973	3,000	1,891	3,000
001 000 080 522 10 44 00	ADVERTISING	250	277	250	127	250
001 000 080 522 10 47 10	ELECTRICITY, GAS	6,250	6,887	7,000	5,466	7,200
001 000 080 522 10 47 20	WATER	150	195	200	177	220
001 000 080 522 10 47 32	STORMWATER	0	29	200	174	225
001 000 080 522 10 48 10	BLDG REPAIRS & MAINTENANCE	2,250	3,874	3,900	3,901	3,250
001 000 080 522 10 48 20	VEHICLE REPAIR & MAINT	5,400	3,203	5,400	4,271	5,400
001 000 080 522 10 48 30	EQUIP REPAIR & MAINTENANCE	1,700	1,764	2,970	2,716	1,800
001 000 080 522 10 49 10	DUES, SUBSCRIPTION, MMBR	1,800	1,306	1,800	1,068	1,800
001 000 080 522 10 49 31	CIVIL SERVICE	500	803	500	478	500
001 000 080 522 10 49 32	PRACTICE FUND, VOLUNTEERS	1,250	1,250	1,250	1,250	1,250
001 000 080 522 10 49 33	HAZARD ABATEMENT	300	0	300	0	300
001 000 080 522 10 49 40	REGISTRATION, TUITION	3,200	1,562	7,615	3,229	3,200
001 000 080 522 10 49 60	CLEANING, LAUNDRY	1,250	640	1,000	936	1,000
	TOTAL OTHER SERVICES & CHARGES	**37,680**	**33,211**	**39,415**	**28,724**	**33,495**
	COMMUNICATION, ALARM, DISPATCH					
001 000 080 528 60 51 00	DISPATCH, ASOTIN COUNTY	15,000	15,000	16,000	16,000	16,400
	TOTAL COMMUNICATION, ALARM, DISPATCH	**15,000**	**15,000**	**16,000**	**16,000**	**16,400**
	CAPITAL OUTLAY					
001 000 080 594 22 62 00	BUILDINGS & STRUCTURES	0	0	0	0	0
001 000 080 594 22 63 00	OTHR IMPROVEMENTS TO PROP	230,000	183,751	20,000	0	0

CITY OF C. .RKSTON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
001 000 080 594 22 63 10	HYDRANT REPLACEMENT	8,000	7,062	57,340	49,440	8,000
001 000 080 594 22 64 10	VEHICLES	0	0	0	0	0
001 000 080 594 22 64 20	OFFICE & COMPUTER EQUIP	6,800	6,320	0	0	0
001 000 080 594 22 64 90	OTHER EQUIPMENT & MACH.	5,800	2,595	0	0	21,175
001 000 080 594 22 64 91	OTHER EQUIP - FEMA	0	0	73,125	84,994	0
TOTAL CAPITAL OUTLAY		**250,600**	**199,728**	**150,465**	**134,434**	**29,175**
TOTAL FIRE CONTROL		**952,125**	**876,707**	**906,110**	**868,570**	**937,260**
TOTAL SECURITY PERSONS & PROPERTY		**3,553,905**	**3,417,163**	**2,921,495**	**2,803,477**	**2,968,730**

CITY OF CL KSTON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	ECONOMIC ENVIRONMENT					
	HOUSING & COMMUNITY DEVELOPMENT					
	NUSIANCE CONTROL					
001 000 090 539 20 49 20	FILING FEES	0	0	0	0	0
	TOTAL NUISANCE CONTROL	**0**	**0**	**0**	**0**	**0**
	SALARIES & WAGES					
001 000 090 559 60 10 00	PW DIRECTOR	23,900	23,673	23,700	19,630	23,700
001 000 090 559 60 10 20	INSPECTOR/CODE ENFORCEMEN	43,000	42,784	44,000	45,458	46,800
	TOTAL SALARIES & WAGES	**66,900**	**66,457**	**67,700**	**65,088**	**70,500**
	PERSONNEL BENEFITS					
001 000 090 559 60 21 00	FICA / MED AID	5,125	5,084	5,200	5,289	5,400
001 000 090 559 60 22 00	RETIREMENT	4,700	4,155	4,800	4,969	5,800
001 000 090 559 60 24 00	INDUSTRIAL INSURANCE	1,650	1,593	1,650	1,541	1,900
001 000 090 559 60 26 10	HEALTH INSURANCE	8,940	8,901	9,250	9,235	9,700
001 000 090 559 60 26 20	DENTAL INSURANCE	1,050	1,070	1,120	1,119	1,160
001 000 090 559 60 26 30	VISION INSURANCE	320	315	400	336	350
001 000 090 559 60 26 40	LIFE INSURANCE	215	213	215	213	215
001 000 090 559 60 27 00	UNIFORM & CLOTHING ALLOW	200	200	200	200	200
	TOTAL PERSONNEL BENEFITS	**22,200**	**21,531**	**22,835**	**22,902**	**24,725**
	SUPPLIES					
001 000 090 559 60 31 10	OFFICE SUPPLIES	500	563	500	547	500
001 000 090 559 60 31 20	FORMS, RECEIPTS	100	0	100	45	100
001 000 090 559 60 31 30	PUBLICATIONS	1,500	152	1,000	36	1,000
001 000 090 559 60 32 00	FUEL	700	652	700	787	700
001 000 090 559 60 35 00	SMALL TOOLS / MINOR EQUIP	500	227	500	245	500
	TOTAL SUPPLIES	**3,300**	**1,594**	**2,800**	**1,660**	**2,800**
	OTHER SERVICES & CHARGES					
001 000 090 559 60 41 10	CONSULTING ENGINEERING	15,000	1,800	0	0	0
001 000 090 559 60 41 70	MEDICAL	50	50	50	0	50
001 000 090 559 60 42 10	PHONES	800	699	800	934	800

CITY OF CL ⁄ ⁄ XSTON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
001 000 090 559 60 42 20	POSTAGE, UPS	100	6	100	0	100
001 000 090 559 60 43 00	TRAVEL, MEALS, LODGING	2,000	129	2,000	887	2,000
001 000 090 559 60 48 20	VEHICLE REPAIRS & MAINT.	500	84	500	310	500
001 000 090 559 60 48 30	EQUIPMENT REPAIRS/MAINT	100	61	100	0	100
001 000 090 559 60 49 10	DUES, SUBCRIPTION, MMBR	400	423	400	305	400
001 000 090 559 60 49 20	FILING & RECORDING FEES	100	0	100	0	100
001 000 090 559 60 49 30	LOCATE SERVICES	450	294	400	400	400
001 000 090 559 60 49 40	REGISTRATION, TUITION	1,500	0	1,500	700	1,500
TOTAL OTHER SERVICES & CHARGES		**21,000**	**3,546**	**5,950**	**3,536**	**5,950**
HOUSING & COMMUNITY DEVEOPMENT, - OTHER						
001 000 090 559 60 51 00	BLDG INSPECTION, CONTRACT	1,500	278	300	906	300
001 000 090 559 90 49 30	OTHER CONTRACT, DEMOLITION	0	0	7,000	25	0
TOTAL HOUSING & COMMUNITY DEVELOP. - OTHER		**1,500**	**278**	**7,300**	**931**	**300**
CAPITAL OUTLAY						
001 000 090 594 59 64 10	VEHICLES	0	0	0	0	0
001 000 090 594 59 64 20	OFFICE EQUIPMENT	0	0	0	0	0
001 000 090 594 59 64 30	OFFICE FURNITURE		0	0	0	0
001 000 090 594 59 64 90	OTHER EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY		**0**	**0**	**0**	**0**	**0**
TOTAL HOUSING & COMMUNITY DEVELOPMENT		**114,900**	**93,406**	**106,585**	**94,117**	**104,275**

CITY OF CL .KSTON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	PLANNING AND COMMUNITY DEVELOPMENT					
	SUPPLIES					
001 000 100 558 60 31 10	OFFICE SUPPLIES	100	11	0	0	0
001 000 100 558 60 31 20	FORMS, MAPS,ETC.	300	6	0	0	100
	TOTAL SUPPLIES	**400**	**17**	**0**	**0**	**100**
	OTHER SERVICES & CHARGES					
001 000 100 558 60 41 90	PROFESSIONAL SERVICES	0	0	0	0	0
001 000 100 558 60 41 91	OTHR PROF SVCS, MAPPING	5,000	5,000	0	0	0
001 000 100 558 60 43 00	TRAVEL, MEALS, LODGING	0	38	0	0	0
001 000 100 558 60 44 00	ADVERTISING, LEGAL PUB.	300	0	0	31	100
001 000 100 558 60 49 10	DUES, SUBSCRIPTIONS, MMBR	0	0	0	0	0
001 000 100 558 60 49 40	REGISTRATION, TUITION	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	**5,300**	**5,038**	**0**	**31**	**100**
	TOTAL PLANNING & COMMUNITY DEVELOPMENT	**5,700**	**5,055**	**0**	**31**	**200**
	TOTAL ECONOMIC DEVELOPMENT	**120,600**	**98,461**	**106,585**	**94,148**	**104,475**

CITY OF CL KSTON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	CULTURE & RECREATION					
	PARKS					
	SALARIES & WAGES					
001 000 110 576 80 10 00	PARK CARETAKER	45,600	43,703	45,600	45,278	48,000
001 000 110 576 80 10 10	OVERTIME	4,000	2,819	0	66	1,500
001 000 110 576 80 11 00	SEASONAL WAGES	13,200	12,786	13,000	12,993	13,000
	TOTAL SALARIES & WAGES	**62,800**	**59,308**	**58,600**	**58,337**	**62,500**
	PERSONNEL BENEFITS					
001 000 110 576 80 21 00	FICA / MED AID	4,800	4,537	4,600	4,463	4,800
001 000 110 576 80 22 00	RETIREMENT	4,100	3,652	4,200	4,125	5,000
001 000 110 576 80 23 00	UNEMPLOYMENT INSURANCE	4,500	3,706	5,500	3,150	4,500
001 000 110 576 80 24 00	INDUSTRIAL INSURANCE	2,300	2,384	2,500	2,250	2,700
001 000 110 576 80 26 10	HEALTH INSURANCE	21,000	18,548	20,000	18,437	20,960
001 000 110 576 80 26 20	DENTAL INSURANCE	800	769	850	769	855
001 000 110 576 80 26 30	VISION INSURANCE	250	226	300	231	250
001 000 110 576 80 26 40	LIFE INSURANCE	160	153	160	146	160
001 000 110 576 80 27 00	CLOTHING ALLOWANCE	200	200	200	200	200
	TOTAL PERSONNEL BENEFITS	**38,110**	**34,175**	**38,310**	**33,771**	**39,425**
	SUPPLIES					
001 000 110 576 80 31 50	MAINT SUPPLIES	6,000	2,302	6,000	3,241	6,000
001 000 110 576 80 31 51	MAINT SUPPLIES, SKATEPARK	500	6	500	0	500
001 000 110 576 80 31 60	OPERATING SUPP	500	69	500	294	500
001 000 110 576 80 31 61	TREES & PLANTS	1,500	892	0	0	600
001 000 110 576 80 31 62	SIGNS	500	0	4,000	2,873	500
001 000 110 576 80 31 80	CHEMICALS	4,000	3,754	3,000	2,932	3,000
001 000 110 576 80 32 00	FUEL	2,500	4,136	3,500	3,908	4,000
001 000 110 576 80 35 00	SMALL TOOLS/ MINOR EQUIP	1,000	249	5,000	4,104	3,000
	TOTAL SUPPLIES	**16,500**	**11,408**	**22,500**	**17,352**	**18,100**

CITY OF CL‸ ‸STON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
OTHER SERVICES & CHARGES						
001 000 110 576 80 41 70	MEDICAL SERVICES	200	0	200	88	200
001 000 110 576 80 41 90	OTHER PROFESSIONAL SVCS	0	0	0	0	0
001 000 110 576 80 43 00	TRAVEL, LODGING, MEALS	450	253	400	125	400
001 000 110 576 80 45 20	RENTAL EQUIPMENT	0	0	0	0	0
001 000 110 576 80 47 10	ELECTRICITY, GAS	5,000	4,824	5,000	4,207	5,000
001 000 110 576 80 47 20	WATER	16,000	13,680	15,000	16,064	15,000
001 000 110 576 80 48 10	BUILDING/GROUNDS MAINT	7,000	4,335	16,000	7,528	11,000
001 000 110 576 80 48 11	TREE REMOVAL & TRIMMING	3,000	61	1,000	425	3,000
001 000 110 576 80 48 20	VEHICLE REPAIRS & MAINT.	2,000	30	2,000	1,636	2,000
001 000 110 576 80 48 30	EQUIPMENT REPAIRS & MAINT	3,000	3,203	3,000	1,291	3,000
001 000 110 576 80 49 10	DUES, SUBSCRIPTIONS, MMBR	100	33	100	33	100
001 000 110 576 80 49 40	REGISTRATION, TUITION	300	100	100	100	100
TOTAL OTHER SERVICES & CHARGES		**37,050**	**26,519**	**42,800**	**31,497**	**39,800**
CAPITAL OUTLAY						
001 000 110 594 76 63 00	IMPROVEMENTS TO REAL PROP	0	0	0	0	0
001 000 110 594 76 64 10	VEHICLES	0	0	0	0	0
001 000 110 594 76 64 90	OTHER EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY		**0**	**0**	**0**	**0**	**0**
TOTAL PARKS		**154,460**	**131,410**	**162,210**	**140,957**	**159,825**
TOTAL OPERATING EXPENDITURES		**4,887,120**	**4,628,356**	**3,775,215**	**3,581,107**	**3,755,480**

CITY OF CL XSTON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
DEBT SERVICE						
001 000 999 591 19 71 00	DEBT SERVICE - CITY HALL	45,000	45,000	45,000	45,000	45,000
001 000 999 591 22 77 20	DEBT SERVICE - FIRE ENGINE	0	0	0	0	0
TOTAL DEBT SERVICE		**45,000**	**45,000**	**45,000**	**45,000**	**45,000**
:REST/ DEBT SERVICE COSTS						
001 000 999 592 22 82 00	INTERFUND INTEREST	0	0	0	0	0
001 000 999 592 19 83 00	INTEREST - CITY HALL	53,900	53,844	52,500	52,494	51,150
001 000 999 592 19 84 00	DEBT ISSUE COSTS	0	0	0	0	0
001 000 999 592 22 83 20	INTEREST - FIRE ENGINE	0	0	0	0	0
NTEREST / DEBT SERVICE COSTS		**53,900**	**53,844**	**52,500**	**52,494**	**51,150**
OTHER FINANCING USES						
001 000 999 597 10 00 10	OP TRF TO 202/ CAPITAL IMP	0	0	0	0	0
001 000 999 597 10 00 20	OP TRF TO CE RESERVE	50,000	50,000	40,000	40,000	50,000
001 000 999 597 17 00 20	OP TRF TO 006/ BENEFIT RSRV	0	0	0	0	0
001 000 999 597 22 00 20	OP TRF TO AMBULANCE/420	100,000	92,000	100,000	100,000	75,000
001 000 999 597 35 00 10	OP TRF TO STORMWATER/409	0	0	100,000	100,000	0
001 000 999 597 42 00 30	OP TRF TO STREETS/ 103	0	0	0	0	0
001 000 999 597 42 00 40	OP TRF TO 105, STREET RESERVE	0	0	0	0	0
TAL OTHER FINANCING USES		**150,000**	**142,000**	**240,000**	**240,000**	**125,000**
TOTAL APPROPRIATED CITY USE		**5,136,020**	**4,869,200**	**4,112,715**	**3,918,601**	**3,976,630**
001 999 001 508 80 00 00	**UNSRESERVED ENDING BALANCE**	**688,591**	**1,077,332**	**639,507**	**884,561**	**602,427**
001 999 001 508 10 00 00	**RESERVED ENDING BALANCE**	**0**	**0**	**0**	**0**	**0**
TOTAL ENDING CASH BALANCE		**688,591**	**1,077,332**	**639,507**	**884,561**	**602,427**

CITY OF CL/ \STON
2013 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
NON-EXPENDITURES						
	INTERFUND LOAN DISBURSEMENTS					
001 999 001 581.10 00 00	LOANS TO OTHER FUNDS/EMS	150,000	20,000	150,000	50,000	100,000
001 999 001 581 20 00 00	LOANS TO OTHER FUNDS/STORM	0	0	50,000	0	50,000
001 999 001 581 20 00 00	LOAN REPAYMENTS ISSUED	0	0	0	0	0
ITERFUND LOAN DISBURSEMENTS		**150,000**	**20,000**	**200,000**	**50,000**	**150,000**
	TOTAL NON- EXPENDITURES	**150,000**	**20,000**	**200,000**	**50,000**	**150,000**
	GRAND TOTAL - CURRENT EXPENSE	**5,974,611**	**5,966,532**	**4,952,222**	**4,853,162**	**4,729,057**

CITY OF CLARKSTON
2013FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE RESERVE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	OTHER FINANCING USES					
004 000 041 597 14 00 40	TRF TO 001 / CITY HALL	0	0	0	0	0
004 000 041 597 35 00 10	TRF TO CE, STORMWATER	180,000	180,000	0	0	0
004 000 041 597 42 00 31	OP TRF TO 103	20,000	20,000	0	0	0
004 000 041 597 42 00 32	OP TRF TO 105	0	0	0	0	0
	TOTAL OTHER FINANCING USES	**200,000**	**200,000**	**0**	**0**	**0**
	TOTAL APPROPRIATED CITY USE	**200,000**	**200,000**	**0**	**0**	**0**
004 999 041 508 10 00 00	RESERVED ENDING BALANCE	432,236	0	0	0	0
004 999 041 508 80 00 00	UNRESERVED ENDING BALANCE	0	431,431	472,431	473,294	524,431
	TOTAL ESTIMATED ENDING CASH BALANCE	**432,236**	**431,431**	**472,431**	**473,294**	**524,431**
	NON EXPENDITURES					
	INTERFUND LOAN DISBURSEMENT					
004 999 041 581 10 00 00	LOANS TO OTHER FUNDS	0	0	0	0	0
	TOTAL INTERFUND LOAN DISBURSEMENT	**0**	**0**	**0**	**0**	**0**
	RESIDUAL EQUITY TRANSFERS OUT					
004 999 041 597 00 10 00	RESIDUAL EQUITY TRF/ 001	0	0	0	0	0
	TOTAL RESIDUAL EQUITY TRANSFER OUT	**0**	**0**	**0**	**0**	**0**
	TOTAL NON EXPENDITURES	**0**	**0**	**0**	**0**	**0**
	GRAND TOTAL CURRENT EXPENSE RESERVE FUND	**632,236**	**631,431**	**472,431**	**473,294**	**524,431**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
EMPLOYEE BENEFITS RESERVE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
EMPLOYEE BENEFIT RESERVE FUND						
OTHER FINANCING USES						
006 000 042 597 16 00 00	OP TRF / 001, GENERAL	0	0	0	0	0
TOTAL OTHER FINANCING USES		**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE		**0**	**0**	**0**	**0**	**0**
006 999 042 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
006 999 042 508 80 00 00	UNRESERVED ENDING BALANCE	88,864	88,704	89,004	89,078	89,404
TOTAL ESTIMATED ENDING CASH BALANCE		**88,864**	**88,704**	**89,004**	**89,078**	**89,404**
GRAND TOTAL EMPLOYEE BENEFIT RESERVE FUND		**88,864**	**88,704**	**89,004**	**89,078**	**89,404**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
COMMUNITY PROJECTS FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	COMMUNITY PROJECTS FUND					
	SUPPLIES					
007 000 043 573 10 31 60	OPERATING SUPPLIES	900	128	0	0	0
	TOTAL SUPPLIES	**900**	**128**	**0**	**0**	**0**
007 000 043 573 10 90 00	OTHER	0	75	0	0	0
	TOTAL SUPPLIES	**0**	**75**	**0**	**0**	**0**
	OTHER SERVICES & CHARGES					
007 000 043 576 10 49 20	FILING & RECORDING FEES	0	0	0	0	0
	TTL OTHER SERVICES & CHARGES	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY					
007 000 043 594 76 61 00	LAND ACQUISITION	0	0	0	0	0
007 000 043 594 76 63 00	IMPROVEMENTS TO REAL PROP	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	OTHER FINANCING USES					
007 000 043 597 76 00 50	OP TRF TO CE / PARKS	0	0	16,000	12,000	2,000
007 000 043 597 60 00 00	OP TRF / 001, PORT DOCK	0	0	0	0	0
	TOTAL OTHER FINANCING USES	**0**	**0**	**16,000**	**12,000**	**2,000**
	TOTAL APPROPRIATED CITY USE	**900**	**203**	**16,000**	**12,000**	**2,000**
007 999 043 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
007 999 043 508 80 00 00	UNRESERVED ENDING BALANCE	48,990	49,646	33,845	37,852	34,045
	TOTAL ESTIMATED ENDING CASH BALANCE	**48,990**	**49,646**	**33,845**	**37,852**	**34,045**
	GRAND TOTAL COMMUNITY PROJECTS FUND	**49,890**	**49,849**	**49,845**	**49,852**	**36,045**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
NATIONAL NIGHT OUT FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
NATIONAL NIGHT OUT FUND						
SUPPLIES						
010 000 066 521 10 31 60	OPERATING SUPPLIES	1,000	542	1,000	221	500
TOTAL SUPPLIES		**1000**	**542**	**1000**	**221**	**500**
OTHER SERVICES & CHARGES						
010 000 066 521 10 44 00	ADVERTISING	200	107	200	0	200
010 000 066 521 10 49 30	OTHER SERVICES	400	0	400	400	400
TOTAL OTHER SERVICES & CHARGES		**600**	**107**	**600**	**400**	**600**
TOTAL EXPENDITURES		**1600**	**649**	**1600**	**621**	**1100**
OTHER FINANCING USES						
010 000 066 597 00 00 00	OP TRANSFERS	0	0	0	0	0
TOTAL OTHER FINANCING USES		**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE		**1,600**	**649**	**1,600**	**621**	**1,100**
010 999 066 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
010 999 066 508 80 00 00	UNRESERVED ENDING BALANCE	3,041	3,692	2,591	3,519	3,061
TOTAL ESTIMATED ENDING CASH BALANCE		**3,041**	**3,692**	**2,591**	**3,519**	**3,061**
GRAND TOTAL NATIONAL NIGHT OUT FUND		**4,641**	**4,341**	**4,191**	**4,140**	**4,161**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
VICTIM RIGHTS FUND
JANUARY 1, 2013

DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGT
VICTIM RIGHTS COORDINATION FUND					
SUPPLIES					
011 000 051 515 10 31 60 OPERATING SUPPLIES	0	0	0	0	0
011 000 051 515 10 35 00 SMALL TOOL / MINOR EQUIPMEN	500	128	500	443	500
TOTAL SUPPLIES	**500**	**128**	**500**	**443**	**500**
OTHER SERVICES & CHARGES					
011 000 051 515 10 41 50 PROFESSIONAL SERVICES	2,500	2,450	2,500	2,450	2,500
011 000 051 515 10 43 00 TRAVEL, MEALS, LODGING	500	0	500	0	500
011 000 051 515 10 49 40 REGISTRATION, TUITION	500	0	500	0	500
TOTAL SERVICES & CHARGES	**3,500**	**2,450**	**3,500**	**2,450**	**3,500**
CAPITAL OUTLAY					
011 000 051 594 21 64 20 OFFICE EQUIPMENT	0	0	0	0	0
011 000 051 594 21 64 90 OTHER EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE	**4,000**	**2,578**	**4,000**	**2,893**	**4,000**
011 999 051 508 10 00 00 RESERVED ENDING BALANCE	0	0	0	0	0
011 999 051 508 80 00 00 UNRESERVED ENDING BALANCE	34,338	38,719	39,819	42,748	43,069
TOTAL ESTIMATED ENDING CASH BALANCE	**34,338**	**38,719**	**39,819**	**42,748**	**43,069**
GRAND TOTAL VICTIM RIGHTS FUND	**38,338**	**41,297**	**43,819**	**45,641**	**47,069**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
VEHICLE / EQUIP REPLACEMENT FUND
JANUARY 1, 2013

DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
VEHICLE REPLACEMENT FUND					
OTHER CHARACTERS OF EXPENDITURE					
OPERATING TRANSFERS OUT					
016 000 220 597 10 00 00 OP TRF / CE, GENERAL	0	0	0	0	0
016 000 220 597 14 00 20 OP TRF / CE, EQUIPMENT	15,000	15,000	0	0	0
016 000 220 597 21 00 20 OP TRF / CE, VEHICLES	30,000	29,000	29,000	29,000	31,500
016 000 220 597 21 00 30 OP TRF / CE	0	0	0	0	0
016 000 220 597 22 00 10 OP TRF / FIRE ENGINE DEBT	0	0	0	0	0
016 000 220 597 42 00 40 OP TRF / 103 VEHICLE	55,000	48,000	0	0	0
016 000 220 597 76 00 30 OP TRF / CE LAWNMOWER	0	0	0	0	0
TOTAL OPERATING TRANSFERS	**100,000**	**92,000**	**29,000**	**29,000**	**31,500**
TOTAL OTHER CHARACTERS OF EXPENDITURE	**100,000**	**92,000**	**29,000**	**29,000**	**31,500**
TOTAL APPROPRIATED CITY USE	**100,000**	**92,000**	**29,000**	**29,000**	**31,500**
016 999 220 508 10 00 00 RESERVED ENDING BALANCE	0	0	0	0	0
016 999 220 508 80 00 00 UNRESERVED ENDING BALANC	167,799	160,465	245,965	246,071	335,365
TOTAL ESTIMATED ENDING CASH BALANCE	**167,799**	**160,465**	**245,965**	**246,071**	**335,365**
GRAND TOTAL VEHICLE REPLACEMENT FUND	**267,799**	**252,465**	**274,965**	**275,071**	**366,865**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
D.A.R.E. FUND
JANUARY 1, 2013

DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
D.A.R.E. FUND					
SUPPLIES					
017 000 063 521 30 31 60 OPERATING SUPPLIES	4,000	3,472	4,000	3,982	4,000
017 000 063 521 30 31 61 G.R.E.A.T SUPPLIES	0	0	0	0	0
TOTAL SUPPLIES	**4,000**	**3,472**	**4,000**	**3,982**	**4,000**
OTHER SERVICES & CHARGES					
017 000 063 521 30 43 00 TRAVEL, MEALS, LODGING	500	0	500	0	500
017 000 063 521 30 48 20 VEHICLE MAINTENANCE	0	0	0	0	0
017 000 063 521 30 49 40 REGISTRATION, TUITION	225	0	250	0	250
TOTAL OTHER SERVICES & CHARGES	**725**	**0**	**750**	**0**	**750**
OTHER CHARACTERS OF EXPENDITURE					
OPERATING TRANSFERS OUT					
017 000 063 597 21 00 10 TRANSFER TO CE	0	0	0	0	0
TOTAL TRANSFERS OUT	**0**	**0**	**0**	**0**	**0**
TOTAL OTHER CHARACTERS OF EXPENDITURE	**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE	**4,725**	**3,472**	**4,750**	**3,982**	**4,750**
017 999 063 508 10 00 00 RESERVED ENDING BALANCE	0	0	0	0	0
017 999 063 508 80 00 00 UNRESERVED ENDING BALANCE	11,259	13,400	10,350	11,030	7,750
TOTAL ESTIMATED ENDING CASH BALANCE	**11,259**	**13,400**	**10,350**	**11,030**	**7,750**
GRAND TOTAL D.A.R.E. FUND	**15,984**	**16,872**	**15,100**	**15,012**	**12,500**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
1989 MIDTOWN HOUSING CDBG FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
1989 MIDTOWN CDBG HOUSING FUND						
OTHER SERVICES & CHARGES						
037 000 170 514 30 49 20	FILING, RECORDING FEES	200	0	100	0	100
TOTAL OTHER SERVICES & CHARGES		**200**	**0**	**100**	**0**	**100**
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
037 000 170 597 42 00 60	OP TRF TO STREETS	25,000	0	25,000	0	25,000
TOTAL OPERATING TRANSFERS OUT		**25,000**	**0**	**25,000**	**0**	**25,000**
TOTAL OTHER FINANCING USES		**25,000**	**0**	**25,000**	**0**	**25,000**
TOTAL APPROPRIATED CITY USE		**25,200**	**0**	**25,100**	**0**	**25,100**
037 999 170 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
037 999 170 508 80 00 00	UNRESERVED ENDING BALANCE	19,193	44,263	19,162	44,449	19,362
TOTAL ESTIMATED ENDING CASH BALANCE		**19,193**	**44,263**	**19,162**	**44,449**	**19,362**
GRAND TOTAL 1989 MIDTOWN CDBG HOUSING FUND		**44,393**	**44,263**	**44,262**	**44,449**	**44,462**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
RESCUE UNIT ONE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	RESCUE UNIT ONE FUND					
	SUPPLIES					
102 000 081 526 80 31 62	PUBLIC RELATIONS SUPPLIES	500	-	300	-	300
102 000 081 526 80 35 00	SMALL TOOLS/ MINOR EQUIP	-	-	2,000	1,503	-
	TOTAL SUPPLIES	**500**	**0**	**2,300**	**1,503**	**300**
	OTHER SERVICES & CHARGES					
102 000 081 526 80 49 40	PARAMEDIC TRAINING	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY					
102 000 081 594 26 64 10	VEHICLES	0	0	0	0	0
102 000 081 594 26 64 20	OFFICE EQUIPMENT	0	0	0	0	0
102 000 081 594 26 64 90	OTHER EQUIP & MACHINERY	9700	2,446	5400	3,210	3200
	TOTAL CAPITAL OUTLAY	**9,700**	**2,446**	**5,400**	**3,210**	**3,200**
	TOTAL APPROPRIATED CITY USE	**10,200**	**2,446**	**7,700**	**4,713**	**3,500**
102 999 081 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
102 999 081 508 80 00 00	UNRESERVED ENDING BALANCE	3,746	9,149	4,000	6,423	5,480
	TOTAL ESTIMATED ENDING CASH BALANCE	**3,746**	**9,149**	**4,000**	**6,423**	**5,480**
	GRAND TOTAL RESCUE UNIT ONE FUND	**13,946**	**11,595**	**11,700**	**11,136**	**8,980**

CITY OF CLA[illegible]STON
2013 FINAL BUDGET - [illegible]XPENDITURES
STREET FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	STREET MAINTENANCE					
	ROADWAY MAINT SUPPLIES & SERVICES					
103 000 130 542 30 31 61	PATCHING MATERIALS	10,000	11,561	20,000	26,712	20,000
103 000 130 542 30 31 62	SEALCOATING MATERIALS	100,000	74,522	100,000	84,000	100,000
103 000 130 542 30 31 64	ALLEY MAINTENANCE	40,000	53,222	0	0	0
103 000 130 542 30 31 63	SOUTHWAY BRIDGE SEALCOAT	0	0	0	0	0
	TOTAL ROADWAY MAINT SUPPLIES & SERVICES	**150,000**	**139,305**	**120,000**	**110,712**	**120,000**
	STORM DRAIN MAINT SUPPLIES & SERVICES					
103 000 130 542 40 31 50	STORM DRAIN MAINT SUPPLIES	2,000	0	0	672	0
103 000 130 542 40 49 30	STORMWATER GRANT MATCH	0	38	0	0	0
103 000 130 542 40 51 10	STORMWATER PERMIT	0	1,058	0	0	0
	TOTAL STORM DRAIN MAINT SUPPLIES & SVCS	**2,000**	**1,096**	**0**	**672**	**0**
	BRIDGE MAINTENANCE					
103 000 130 542 50 48 40	SOUTHWAY BRIDGE MAINT	3,000	0	3,000	3,388	3,000
	TOTAL BRIDGE MAINTENANCE	**3,000**	**0**	**3,000**	**3,388**	**3,000**
	SIDEWALK MAINT SUPPLIES & SVCS					
103 000 130 542 61 31 50	SIDEWALK MAINT SUPPLIES	0	0	0	0	0
103 000 130 542 61 48 40	SIDEWALK REPAIRS & MAINT	25,000	4,757	25,000	2,440	25,000
	TOTAL SIDEWALK MAINT SUPPLIES & SERVICES	**25,000**	**4,757**	**25,000**	**2,440**	**25,000**
	STREET LIGHTING					
103 000 130 542 63 47 10	STREET LIGHT UTILITY COSTS	130,000	125,962	130,000	128,910	133,000
	TOTAL STREET LIGHT SUPPLIES & SERVICES	**130,000**	**125,962**	**130,000**	**128,910**	**133,000**
	TRAFFIC CONTROL SUPPLIES & SERVICES					
103 000 130 542 64 31 60	STRIPING & MARKING SUPPLIES	4,000	3,059	5,000	4,252	5,000
103 000 130 542 64 31 61	SIGNS	4,000	3,394	4,000	2,693	4,000
103 000 130 542 64 48 30	SIGNAL MAINTENANCE	1,000	3,351	3,500	1,290	3,000
	TOTAL TRAFFIC CONTROL SUPPLIES & SERVICES	**9,000**	**9,804**	**12,500**	**8,235**	**12,000**

CITY OF C' RKSTON
2013 FINAL BUDGE, - EXPENDITURES
STREET FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
SNOW & ICE CONTROL SUPPLIES & SERVICES						
103 000 130 542 66 31 60	SANDING MATERIALS	3,000	801	3,000	1,732	3,000
TOTAL SNOW & ICE CONTROL		**3,000**	**801**	**3,000**	**1,732**	**3,000**
STREET CLEANING SUPPLIES & SERVICES						
103 000 130 542 67 47 30	LEWISTON WASTE MANAGEMEN	6,000	6,743	6,000	9,941	3,000
103 000 130 542 67 48 20	ST SWEEPER REPAIR & MAINT	5,000	4,101	6,000	2,444	5,000
TOTAL STREET CLEANING SUPPLIES & SERVICES		**11,000**	**10,844**	**12,000**	**12,385**	**8,000**
ROADSIDE MAINTENANCE SUPPLIES & SERVICES						
103 000 130 542 70 31 80	WEED SPRAYING / CHEMICALS	2,000	1,176	2,000	1,312	2,000
103 000 130 542 70 48 11	RIGHT OF WAY MAINTENANCE	1,000	653	1,000	500	1,000
103 000 130 542 70 48 30	SPRAY EQUIP REPAIR & MAINT	200	69	200	0	200
TOTAL ROADSIDE MAINT SUPPLIES & SERVICE		**3,200**	**1,898**	**3,200**	**1,812**	**3,200**
SALARIES & WAGES						
103 000 130 542 90 10 00	WAGES	180,000	160,479	167,000	155,915	172,500
103 000 130 542 90 10 10	OVERTIME	8,000	7,143	8,000	5,279	8,000
103 000 130 542 90 11 00	SEASONAL WAGES	0	0	0	0	0
TOTAL SALARIES & WAGES		**188,000**	**167,622**	**175,000**	**161,194**	**180,500**
PERSONNEL BENEFITS						
103 000 130 542 90 21 00	FICA / MED AID	14,400	12,823	13,600	12,331	13,600
103 000 130 542 90 22 00	RETIREMENT	12,500	10,331	12,500	11,468	14,100
103 000 130 542 90 23 00	UNEMPLOYMENT COMPENSATIO	1,000	0	0	0	0
103 000 130 542 90 24 00	INDUSTRIAL INSURANCE	5,500	4,764	5,500	4,367	5,925
103 000 130 542 90 26 10	HEALTH INSURANCE	72,100	58,512	62,000	59,122	66,200
103 000 130 542 90 26 20	DENTAL INSURANCE	2,880	2,610	2,800	2,569	2,820
103 000 130 542 90 26 30	VISION INSURANCE	860	768	960	772	900
103 000 130 542 90 26 40	LIFE INSURANCE	590	520	590	489	520
103 000 130 542 90 27 00	UNIFORM, CLOTHING ALLOWAN(	800	800	800	800	800
TOTAL PERSONNEL BENEFITS		**110,630**	**91,128**	**98,750**	**91,918**	**104,865**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
STREET FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
GENERAL MAINTENANCE SUPPLIES & SERVICES						
103 000 130 542 90 31 50	MAINTENANCE SUPPLIES	600	486	700	718	1,000
103 000 130 542 90 31 60	OPERATING SUPPLIES	1,000	372	1,000	474	1,000
103 000 130 542 90 31 61	SAFETY SUPPLIES	1,000	719	1,000	231	1,000
103 000 130 542 90 32 00	FUEL	7,000	9,737	9,000	9,244	8,000
103 000 130 542 90 35 00	SMALL TOOLS/ MINOR EQUIP	1,200	692	2,183	252	1,500
103 000 130 542 90 43 00	TRAVEL, LODGING, MEALS	500	506	500	480	500
103 000 130 542 90 44 00	ADVERTISING, PUBLICATIONS	100	151	100	0	100
103 000 130 542 90 48 10	BUILDING REPAIRS & MAINT	2,000	407	10,000	4,872	2,000
103 000 130 542 90 48 20	VEHICLE REPAIRS & MAINT	3,000	306	3,000	1,267	3,000
103 000 130 542 90 48 30	EQUIPMENT REPAIRS & MAINT	1,000	2,104	2,000	1,169	2,000
103 000 130 542 90 49 10	DUES, SUBSCRIPTIONS, MMBR	100	127	100	127	100
103 000 130 542 90 49 40	REGISTRATION. TUITION	500	200	500	285	500
103 000 130 542 90 49 60	CLEANING , LAUNDRY	300	75	300	180	300
TOTAL GENERAL MAINTENANCE SUPPLIES & SERVICES		**18,300**	**15,882**	**30,383**	**19,299**	**21,000**
CAPITAL OUTLAY						
103 000 130 594 42 62 00	BUILDINGS & STRUCTURES	0	0	0	0	0
103 000 130 594 42 63 00	IMPROVEMENTS TO REAL PROP	0	0	0	0	0
103 000 130 594 42 63 10	IMPRV TO PROP - STORMWATER	0	0	0	0	0
103 000 130 594 42 64 10	VEHICLES	0	0	0	0	0
103 000 130 594 42 64 20	OFFICE EQUIPMENT	0	0	0	0	0
103 000 130 594 42 64 90	OTHER MACHINERY & EQUIP	55,000	47,607	5,000	0	0
103 000 130 594 42 66 00	CAPITAL LEASE PURCHASE	0	0	0	0	0
TOTAL CAPITAL OUTLAY		**55,000**	**47,607**	**5,000**	**0**	**0**
TOTAL STREET MAINTENANCE		**708,130**	**616,706**	**617,833**	**542,697**	**613,565**
ROAD & STREET GENERAL ADMINISTRATION SALARIES & WAGES						
103 000 131 543 30 10 00	GEN ADMINISTRATION WAGES	44,300	43,776	39,500	39,959	40,200
TOTAL SALARIES & WAGES		**44,300**	**43,776**	**39,500**	**39,959**	**40,200**

CITY OF C' ?KSTON
2013 FINAL BUDGE, - EXPENDITURES
STREET FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	PERSONNEL BENEFITS					
103 000 131 543 30 21 00	FICA / MED AID	3,400	3,349	3,000	3,057	3,100
103 000 131 543 30 22 00	RETIREMENT	3,100	2,728	2,800	2,857	3,260
103 000 131 543 30 24 00	INDUSTRIAL INSURANCE	215	193	185	149	185
103 000 131 543 30 26 10	HEALTH INSURANCE	5,870	5,750	4,650	4,618	4,860
103 000 131 543 30 26 20	DENTAL INSURANCE	600	614	560	559	560
103 000 131 543 30 26 30	VISION	180	181	200	168	180
103 000 131 543 30 26 40	LIFE INSURANCE	125	122	110	107	110
	TOTAL PERSONNEL BENEFITS	**13,490**	**12,937**	**11,505**	**11,515**	**12,255**
	SUPPLIES					
103 000 131 543 30 31 10	OFFICE SUPPLIES	150	154	150	0	150
	TOTAL SUPPLIES	**150**	**154**	**150**	**0**	**150**
	OTHER SERVICES & CHARGES					
103 000 131 543 30 41 20	MANAGEMENT CONSULTANT	1,200	1,042	1,000	1,149	1,000
103 000 131 543 30 41 70	MEDICAL SERVICES/DRUG TEST	500	340	500	357	400
103 000 131 543 30 41 90	PROFESSIONAL SERVICES	0	0	0	0	0
103 000 131 543 30 41 91	WORKER'S COMP MGMT	400	295	400	385	400
103 000 131 543 30 42 10	TELEPHONES	1,500	1,530	1,500	1,368	1,500
103 000 131 543 30 42 20	POSTAGE	50	14	50	0	50
103 000 131 543 30 44 00	ADVERTISING, LEGALS	100	84	100	92	100
103 000 131 543 30 46 00	INSURANCE, BONDS	28,000	27,873	27,000	26,474	27,000
103 000 131 543 30 47 10	ELECTRICITY, GAS (SHOP)	9,000	7,570	8,000	6,713	8,000
103 000 131 543 30 47 20	WATER	800	1,372	1,000	693	800
103 000 131 543 30 47 30	WASTE DISPOSAL - SEWER	500	0	500	644	800
103 000 131 543 30 47 32	STORMWATER	0	141	850	845	900
103 000 131 543 30 51 30	STATE AUDIT	6,000	2,820	5,000	0	5,000
	TOTAL OTHER SERVICES & CHARGES	**48,050**	**43,081**	**45,900**	**38,720**	**45,950**
	FACILITIES					
103 000 131 543 50 95 10	BUSINESS OFFICE RENTAL	2,000	2,000	2,000	2,000	2,000
	TOTAL FACILITIES	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**

CITY OF CLA~KSTON
2013 FINAL BUDGET - EXPENDITURES
STREET FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
TOTAL ROAD & STREET GENERAL ADMINISTRATION		**107,990**	**101,948**	**99,055**	**92,194**	**100,555**
DEBT SERVICE - LONG TERM DEBT						
103 000 131 591 42 75 10	DEBT SERVICE - LEASE PURCHA	0	0	0	0	0
TOTAL LONG TERM DEBT REDEMPTION		**0**	**0**	**0**	**0**	**0**
INTEREST / DEBT SERVICE COSTS						
103 000 131 592 22 82 00	I/F LOAN INTEREST TO 004	0	0	0	0	0
103 000 131 592 42 83 00	INTEREST/ LT DEBT - LEASE	0	0	0	0	0
TOTAL INTEREST/ DEBT SERVICE		**0**	**0**	**0**	**0**	**0**
ROAD & STREET CONSTRUCTION						
OTHER SERVICES & CHARGES						
103 000 132 595 10 41 11	DESIGN ENGINEERING	5,000	9,541	5,000	0	0
103 000 132 595 10 41 12	CONSTRUCTION ENGINEERING	0	0	0	0	72,500
103 000 132 595 10 41 13	CONSTRUCTION ENG., ASOTIN C	0	0	0	0	0
TOTAL OTHER SERVICES & CHARGES		**5,000**	**9,541**	**5,000**	**0**	**72,500**
103 000 132 595 20 41 90	RIGHT OF WAY, PROF SVCS	0	0	0	0	0
103 000 132 595 20 61 00	RIGHT OF WAY, LAND ACQUIS	0	0	0	0	0
TOTAL RIGHT OF WAY		**0**	**0**	**0**	**0**	**0**
CAPITAL OUTLAY, CONSTRUCTION						
103 000 132 595 30 63 00	STREET CONSTRUCTION	0	0	0	0	480,000
103 000 132 595 40 63 00	STORMDRAIN CONSTRUCTION	0	0	0	0	0
103 000 132 595 61 63 00	SIDEWALK CONSTRUCTION	0	0	10,000	0	0
103 000 132 595 63 63 00	STREETLIGHT CONSTRUCTION	330,000	0	415,000	392,213	0
TOTAL CAPITAL OUTLAY, CONSTRUCTION		**330,000**	**0**	**425,000**	**392,213**	**480,000**
TOTAL CONSTRUCTION		**335,000**	**9,541**	**430,000**	**392,213**	**552,500**

CITY OF CL ˙ KSTON
2013 FINAL BUDGET - EXPENDITURES
STREET FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	OTHER CHARACTERS OF EXPENDITURE					
	OPERATING TRANSFERS OUT					
103 000 132 597 42 00 50	OP TRF TO 105, RESERVE	0	0	0	0	0
	TOTAL OPERATING TRANSFERS OUT	**0**	**0**	**0**	**0**	**0**
	TOTAL OTHER CHARACTERS OF EXPENDITURE	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES - STREETS	**1,151,120**	**728,195**	**1,146,888**	**1,027,104**	**1,266,620**
	TOTAL OPERATING EXPENDITURES	**1,151,120**	**728,195**	**1,146,888**	**1,027,104**	**1,266,620**
	TOTAL APPROPRIATED CITY USE	**1,151,120**	**728,195**	**1,146,888**	**1,027,104**	**1,266,620**
103 999 130 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
103 999 130 508 80 00 00	UNRESERVED ENDING BALANCE	113,783	146,928	19,522	44,770	6,952
	TOTAL ESTIMATED ENDING CASH BALANCE	**113,783**	**146,928**	**19,522**	**44,770**	**6,952**
	OTHER FINANCING USES					
	INTERFUND LOAN DISBURSEMENTS					
103 999 130 581 10 00 00	I/F LOAN TO OTHER FUNDS	0	0	0	0	0
103 999 130 581 20 01 00	I/F LOAN PAYMENT TO CE RSRV	0	0	0	0	0
	TOTAL INTERFUND LOAN DISBURSEMENTS	**0**	**0**	**0**	**0**	**0**
	TOTAL OTHER FINANCING USES	**0**	**0**	**0**	**0**	**0**
	GRAND TOTAL STREET FUND	**1,264,903**	**875,123**	**1,166,410**	**1,071,874**	**1,273,572**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
STREET RESERVE FUND
JANUARY 1, 2013

DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
STREET DEPARTMENT RESERVE					
OPERATING TRANSFERS OUT					
105 000 133 597 42 00 50 OP TRF TO 103/ SEALCOATING	125,000	125,000	0	0	120,000
TOTAL OPERATING TRANSFERS	**125,000**	**125,000**	**0**	**0**	**120,000**
TOTAL APPROPRIATED CITY USE	**125,000**	**125,000**	**0**	**0**	**120,000**
105 999 133 508 10 00 00 RESERVED ENDING BALANCE	0	0	0	0	0
105 999 133 508 80 00 00 UNRESERVED ENDING BALANCE	156,376	155,492	155,792	156,147	36,292
TOTAL ESTIMATED ENDING CASH BALANCE	**156,376**	**155,492**	**155,792**	**156,147**	**36,292**
NON EXPENDITURES					
105 999 133 587 42 00 00 RESIDUAL EQUITY TRANSFER	0	0	0	0	0
TOTAL NON EXPENDITURES	**0**	**0**	**0**	**0**	**0**
GRAND TOTAL STREET DEPARTMENT RESERVE FUND	**281,376**	**280,492**	**155,792**	**156,147**	**156,292**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
DRUG ENFORCEMENT FUND
JANUARY 1, 2013

DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
DRUG ENFORCEMENT FUND					
SUPPLIES					
108 000 064 521 23 27 00 UNIFORMS & CLOTHING	0	0	0	0	0
108 000 064 521 23 31 60 OPERATING SUPPLIES	2,000	169	2,000	32	2,000
108 000 064 521 23 35 00 SMALL TOOLS & MINOR EQUIP	3,500	2,673	3,500	0	9,000
TOTAL SUPPLIES	**5,500**	**2,842**	**5,500**	**32**	**11,000**
OTHER SERVICES & CHARGES					
108 000 064 521 23 43 00 TRAVEL, MEALS, LODGING	1,000	0	1,000	0	1,000
108 000 064 521 23 49 40 REGISTRATION, TUITION	1,000	0	1,000	0	1,000
108 000 064 521 49 21 00 JUDGEMENTS & AWARDS	0	0	0	0	0
TOTAL OTHER SERVICES & CHARGES	**2,000**	**0**	**2,000**	**0**	**2,000**
CAPITAL OUTLAY					
108 000 064 594 23 64 20 OFFICE EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
OTHER FINANCING USES					
OPERATING TRANSFERS					
108 000 064 597 21 00 00 OP TRF/ CE, DRUG OFFICER	0	0	0	0	0
TOTAL OPERATING TRANSFERS	**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING USES	**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE	**7,500**	**2,842**	**7,500**	**32**	**13,000**
108 999 064 508 10 00 00 RESERVED ENDING BALANCE	0	0	0	0	0
108 999 064 508 80 00 00 UNRESERVED ENDING BALANCE	46,638	53,445	50,096	61,765	48,546
TOTAL ESTIMATED ENDING CASH BALANCE	**46,638**	**53,445**	**50,096**	**61,765**	**48,546**
NON EXPENDITURES					
108 999 064 586 00 00 00 DUE TO STATE/PROP SEIZURES	100	54	0	0	0
TOTAL NON EXPENDITURES	**100**	**54**	**0**	**0**	**0**
GRAND TOTAL DRUG ENFORCEMENT FUND	**54,238**	**56,341**	**57,596**	**61,797**	**61,546**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
LODGING TAX FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
LODGING TAX FUND						
OTHER SERVICES & CHARGES						
130 000 211 557 30 44 00	ADVERTISING	0	0	0	0	0
130 000 211 557 30 49 30	CHAMBER TOURISM	15,500	15,000	8,580	8,580	8,580
130 000 211 557 30 49 31	HCVA TOURISM PROMOTION	75,000	75,079	75,000	74,900	75,000
130 000 211 557 30 49 32	AQUATIC CENTER PROMOTION	0	0	0	0	0
TOTAL OTHER SERVICES & CHARGES		**90,500**	**90,079**	**83,580**	**83,480**	**83,580**
CAPITAL OUTLAY						
130 000 211 594 75 63 00	IMPROVEMENTS TO REAL PROP	0	0	0	0	0
TOTAL CAPITAL OUTLAY		**0**	**0**	**0**	**0**	**0**
OTHER CHARACTERS OF EXPENDITURE						
OPERATING TRANSFERS OUT						
130 000 211 597 76 00 30	TRF TO CE / PARKS	0	0	0	0	0
TOTAL OPERATING TRANSFERS OUT		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER CHARACTERS OF EXPENDITURE		**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE		**90,500**	**90,079**	**83,580**	**83,480**	**83,580**
130 999 211 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
130 999 211 508 80 00 00	UNRESERVED ENDING BALANCE	528,335	535,443	528,063	535,917	527,683
TOTAL ESTIMATED ENDING CASH BALANCE		**528,335**	**535,443**	**528,063**	**535,917**	**527,683**
GRAND TOTAL STADIUM / CONVENTION CENTER FUND		**618,835**	**625,522**	**611,643**	**619,397**	**611,263**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
MUNICIPAL CAPITAL IMPROVEMENT FUND
JANUARY 1, 2013

DESCRIPTION		2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	MUNICIPAL CAPITAL IMPROVEMENT FUND					
	CAPITAL OUTLAY					
202 000 240 596 00 60 00	CAPITAL OUTLAY	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	OTHER FINANCING USES					
	OPERATING TRANSFERS OUT					
202 000 240 597 14 00 01	OP TRF/ CITY HALL IMPROVEMENT	0	0	0	0	0
202 000 240 597 21 00 01	OP TRF / 001, POLICE	320,000	320,000	0	0	0
202 000 240 597 22 00 20	OP TRF/ OO1, FIRE	60,000	60,000	49,340	49,340	0
202 000 240 597 42 00 00	OP TRF / 103, STREETS	0	0	0	0	0
202 000 240 597 76 00 01	OP TRF / 001, ARNOLD PARK	0	0	0	0	0
202 000 240 597 76 00 02	OP TRF / 103, PARK IMPROVEMENT	0	0	0	0	0
	TOTAL OPERATING TRANSFERS OUT	**380,000**	**380,000**	**49,340**	**49,340**	**0**
	TOTAL OTHER FINANCING USES	**380,000**	**380,000**	**49,340**	**49,340**	**0**
	TOTAL APPROPRIATED CITY USE	**380,000**	**380,000**	**49,340**	**49,340**	**0**
202 999 240 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
202 999 240 508 80 00 00	UNRESERVED ENDING BALANCE	66,035	53,238	39,198	36,676	74,598
	TOTAL ESTIMATED ENDING CASH BALANCE	**66,035**	**53,238**	**39,198**	**36,676**	**74,598**
	GRAND TOTAL MUNICIPAL CAPITAL IMPROVEMENT	**446,035**	**433,238**	**88,538**	**86,016**	**74,598**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
SEWER O M FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
SEWER OPERATIONS & MAINTENANCE FUND						
OTHER SERVICES & CHARGES, GEN ADMIN						
400 000 140 535 10 41 10	CONSULTING ENGINEERING	740,000	623,295	0	1,030	0
400 000 140 535 10 41 20	MANAGEMENT CONSULTING	1,500	1,147	1,500	1,109	1,500
400 000 140 535 10 41 91	WORKER'S COMP MGMT	1,200	935	1,200	1,168	1,200
400 000 140 535 10 44 00	ADVERTISING, PUBLICATIONS	500	165	500	555	500
400 000 140 535 10 46 00	INSURANCE & BONDS	38,000	37,873	37,000	36,656	37,000
400 000 140 535 10 49 20	FILING & RECORDING FEES, COLL.	6,000	4,836	5,000	5,310	6,000
400 000 140 535 10 49 30	BANK FEES	0	0	0	502	500
TOTAL OTHER SERVICES & CHARGES		**787,200**	**668,251**	**45,200**	**46,330**	**46,700**
INTERGOVERNMENTAL SERVICES & CHARGES						
400 000 140 535 10 51 10	DOE PERMIT FEE	14,800	14,586	15,500	15,273	16,000
400 000 140 535 10 51 30	STATE AUDIT	7,000	4,054	6,000	0	6,000
400 000 140 535 10 53 00	EXCISE TAXES	18,000	19,699	19,000	21,814	21,000
TOTAL INTERGOVERNMENTAL SERVICES & CHARGES		**39,800**	**38,339**	**40,500**	**37,087**	**43,000**
CUSTOMER SERVICE SALARIES & WAGES						
400 000 140 535 70 10 00	CUSTOMER SERVICE WAGES	75,000	74,678	70,000	71,007	77,600
TOTAL CUSTOMER SERVICE SALARIES & WAGES		**75,000**	**74,678**	**70,000**	**71,007**	**77,600**
PERSONNEL BENEFITS, CUST SERVICE						
400 000 140 535 70 21 00	FICA / MED AID	5,725	5,713	5,500	5,431	5,950
400 000 140 535 70 22 00	RETIREMENT	5,210	4,653	5,000	5,073	6,350
400 000 140 535 70 24 00	INDUSTRIAL INSURANCE	430	375	400	294	425
400 000 140 535 70 26 10	MEDICAL INSURANCE	12,450	12,145	11,200	11,165	13,300
400 000 140 535 70 26 20	DENTAL INSURANCE	1,160	1,180	1,200	1,102	1,320
400 000 140 535 70 26 30	VISION INSURANCE	350	348	400	331	400
400 000 140 535 70 26 40	LIFE INSURANCE	250	235	210	210	235
TOTAL OTHER SERVICES & CHARGES		**25,575**	**24,649**	**23,910**	**23,606**	**27,980**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
SEWER O M FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
OPERATIONS SALARIES & WAGES						
400 000 140 535 80 10 00	WAGES	247,500	244,515	248,000	232,526	258,000
400 000 140 535 80 10 10	OVERTIME	12,000	12,707	12,500	13,784	12,500
400 000 140 535 80 10 20	TEMP WAGES	0	0	10,000	11,323	0
TOTAL OPERATIONS SALARIES & WAGES		**259,500**	**257,222**	**270,500**	**257,633**	**270,500**
PERSONNEL BENEFITS, OPERATIONS						
400 000 140 535 80 21 00	FICA / MED AID	20,000	19,692	20,200	19,911	20,800
400 000 140 535 80 22 00	RETIREMENT	17,000	15,962	18,600	17,950	22,300
400 000 140 535 80 23 00	UNEMPLOYMENT	1,000	0	0	0	0
400 000 140 535 80 24 00	INDUSTRIAL INSURANCE	8,500	7,466	8,500	6,581	9,000
400 000 140 535 80 26 10	MEDICAL INSURANCE	69,500	65,885	68,000	70,783	85,300
400 000 140 535 80 26 20	DENTAL INSURANCE	3,900	3,962	4,200	4,074	4,300
400 000 140 535 80 26 30	VISION INSURANCE	1,160	1,167	1,450	1,203	1,250
400 000 140 535 80 26 40	LIFE INSURANCE	800	788	800	762	800
400 000 140 535 80 27 00	CLOTHING & UNIFORMS	1,000	1,200	1,000	1,000	1,000
TOTAL PERSONNEL BENEFITS, OPERATIONS		**122,860**	**116,122**	**122,750**	**122,264**	**144,750**
SUPPLIES						
400 000 140 535 80 31 10	OFFICE SUPPLIES	500	1,693	1,000	603	1,000
400 000 140 535 80 31 20	FORMS, RECEIPTS	600	743	500	594	600
400 000 140 535 80 31 50	MAINTENANCE SUPPLIES	500	35	500	206	500
400 000 140 535 80 31 60	OPERATING SUPPLIES	1,000	142	1,000	1,948	1,000
400 000 140 535 80 31 61	SAFETY SUPPLIES	500	741	500	548	500
400 000 140 535 80 31 62	OPER SUPPLIES, SEWER LINE	500	820	500	0	500
400 000 140 535 80 31 80	CHEMICALS & LAB SUPPLIES	18,000	18,090	18,000	16,498	25,500
400 000 140 535 80 32 00	FUEL	7,000	5,125	8,000	6,333	7,000
400 000 140 535 80 35 00	SMALL TOOLS / MINOR EQUIP	2,500	1,111	2,000	659	2,000
TOTAL SUPPLIES		**31,100**	**28,500**	**32,000**	**27,389**	**38,600**
OTHER SERVICES & CHARGES, OPERATIONS						
400 000 140 535 80 41 70	MEDICAL SERVICES, DRUG TEST	500	702	650	523	600
400 000 140 535 80 41 90	LAB FEES	2,000	1,664	2,500	5,168	3,500
400 000 140 535 80 41 91	OTHER PROFFESIONAL SERVICES	14,500	18,268	0	710	1,000

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
SEWER O M FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
400 000 140 535 80 42 10	TELEPHONES	3,000	4,999	4,500	4,470	4,500
400 000 140 535 80 42 11	ALARMS	1,000	829	1,000	914	1,000
400 000 140 535 80 42 20	POSTAGE	3,000	5,569	5,000	4,492	5,000
400 000 140 535 80 43 00	TRAVEL, MEALS, LODGING	2,000	2,059	2,000	1,644	2,000
400 000 140 535 80 47 10	ELECTRICITY, GAS	160,000	163,792	165,000	166,317	170,000
400 000 140 535 80 47 20	WATER	1,500	1,351	1,500	1,184	1,500
400 000 140 535 80 47 30	GENERATED SLUDGE DISPOSAL	69,000	65,128	72,000	75,557	70,000
400 000 140 535 80 47 31	LANDFILL	5,000	4,493	5,000	3,043	5,000
400 000 140 535 80 47 32	STORMWATER	0	207	1,250	1,239	1,500
400 000 140 535 80 48 10	BLDG REPAIRS & MAINTENANCE	3,000	1,734	3,000	1,918	3,000
400 000 140 535 80 48 11	SEWER LINE REPAIRS	0	2,803	20,000	10,202	20,000
400 000 140 535 80 48 20	VEHICLE REPAIRS & MAINT	4,000	1,995	7,000	6,764	7,000
400 000 140 535 80 48 21	HYDROFLUSHER REPAIRS & MAIN'	5,000	5,950	3,000	2,803	6,000
400 000 140 535 80 48 30	EQUIPMENT REPAIRS & MAINT	50,000	23,995	50,000	22,512	50,000
400 000 140 535 80 49 10	DUES, SUBSCRIPTIONS, MMBR	300	1,069	1,000	1,217	1,100
400 000 140 535 80 49 40	REGISTRATION, TUITION	2,000	985	1,500	900	1,500
400 000 140 535 80 49 60	CLEANING, LAUNDRY	0	0	0	0	0
TOTAL OTHER SERVICES & CHARGES, OPERATIONS		**325,800**	**307,592**	**345,900**	**311,577**	**354,200**
	INTERFUND TRANSACTIONS					
400 000 140 535 80 95 10	OFFICE RENT	3,900	4,000	4,000	4,000	4,000
TOTAL INTERFUND TRANSACTIONS		**3,900**	**4,000**	**4,000**	**4,000**	**4,000**
	INTEREST/DEBT SERVICE COSTS					
400 000 140 592 80 00 00	INTERFUND LOAN INTEREST	0	0	0	0	0
TOTAL INTEREST/DEBT SERVICE		**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY					
400 000 140 594 35 61 00	LAND ACQUISITION	0	0	0	0	0
400 000 140 594 35 62 00	BUILDINGS & STRUCTURES	50,000	24,419	39,500	39,475	0
400 000 140 594 35 63 00	IMPROVEMENT TO REAL PROP	153,500	60,246	0	0	0
400 000 140 594 35 64 10	VEHICLES	350,000	337,072	0	0	0
400 000 140 594 35 64 20	OFFICE EQUIPMENT	0	0	0	0	0

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
SEWER O M FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
400 000 140 594 35 64 90	OTHER MACHINERY & EQUIP	20,000	1,776	2,000	0	0
	TOTAL CAPITAL OUTLAY	**573,500**	**423,513**	**41,500**	**39,475**	**0**
	TOTAL EXPENDITURES	**2,244,235**	**1,942,866**	**996,260**	**940,368**	**1,007,330**
	OPERATING TRANSFERS OUT					
400 000 140 597 35 00 10	OP TRF / 402, LINE RESERVE	0	0	20,000	20,000	20,000
400 000 140 597 35 00 20	OP TRF / 403, CAP RPLCMNT RSRV	0	0	20,000	20,000	20,000
400 000 140 597 35 00 30	OP TRF / 401, EQUIP RESERVE	0	0	20,000	20,000	20,000
400 000 140 597 35 00 40	OP TRF / 406, DEBT SERVICE	0	0	130,500	130,500	136,800
400 000 140 597 35 00 41	OP TRF / 407, DEBT SERVICE	82,000	82,000	25,000	25,000	25,000
400 000 140 597 35 00 42	OP TRF / 408,L9400012, SRF LOAN	0	0	0	0	0
400 000 140 597 35 00 43	OP TRF / 408, L9700039, SRF	10,000	10,000	38,600	38,600	38,600
400 000 140 597 35 00 44	OP TRF 408/ SRF LOAN	0	0	43,000	43,000	44,100
	TOTAL OPERATING TRANSFERS OUT	**92,000**	**92,000**	**297,100**	**297,100**	**304,500**
	TOTAL OTHER FINANCING USES	**92,000**	**92,000**	**297,100**	**297,100**	**304,500**
	TOTAL APPROPRIATED CITY USE	**2,336,235**	**2,034,866**	**1,293,360**	**1,237,468**	**1,311,830**
400 999 140 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
400 999 140 508 80 00 00	UNRESERVED ENDING BALANCE	126,326	217,320	498,600	519,753	694,300
	TOTAL ESTIMATED ENDING CASH BALANCE	**126,326**	**217,320**	**498,600**	**519,753**	**694,300**
	NON-EXPENDITURES					
	INTERFUND LOAN DISBURSEMENTS					
400 999 140 581 20 00 00	LOAN PAYMENT	0	0	0	0	0
	TOTAL INTERFUND LOAN DISBURSEMENTS	**0**	**0**	**0**	**0**	**0**
	GRAND TOTAL SEWER O & M FUND	**2,462,561**	**2,252,186**	**1,791,960**	**1,757,221**	**2,006,130**

CITY OF CLA..KSTON
2013 FINAL BUDGET - EXPENDITURES
SEWER EQUIPMENT RESERVE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
SEWER EQUIPMENT RESERVE FUND						
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
401 000 141 597 35 00 12	OP TRF TO 400/VEHICLES	150,000	150,000	0	0	0
TOTAL OPERATING TRANSFERS OUT		**150,000**	**150,000**	**0**	**0**	**0**
TOTAL OTHER FINANCING USES		**150,000**	**150,000**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE		**150,000**	**150,000**	**0**	**0**	**0**
401 999 141 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
401 999 141 508 80 00 00	UNRESERVED ENDING BALANCE	15,422	15,110	35,111	35,215	55,311
TOTAL ESTIMATED ENDING CASH BALANCE		**15,422**	**15,110**	**35,111**	**35,215**	**55,311**
GRAND TOTAL SEWER EQUIPMENT RESERVE		**165,422**	**165,110**	**35,111**	**35,215**	**55,311**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
SEWER LINE RESERVE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
SEWER LINE RESERVE FUND						
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
402 000 142 597 35 00 13	OP TRF/400 LAND PURCHASE	0	0	0	0	0
402 000 142 597 35 00 32	OP TRF/400 LINE CONSTRUCTION	150,000	60,000	0	0	0
TOTAL OPERATING TRANSFERS OUT		**150,000**	**60,000**	**0**	**0**	**0**
TOTAL OTHER FINANCING USES		**150,000**	**60,000**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE		**150,000**	**60,000**	**0**	**0**	**0**
402 999 142 508 00 00 00	ESTIMATED ENDING CASH BAL	360,322	450,507	471,508	472,426	493,508
402 999 142 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
TOTAL ESTIMATED ENDING CASH BALANCE		**360,322**	**450,507**	**471,508**	**472,426**	**493,508**
NON EXPENDITURES						
INTERFUND LOAN DISBURSEMENTS						
402 999 142 581 10 00 00	I/F LOANS TO OTHER FUNDS	0	0	0	0	0
402 999 142 581 10 01 00	I/F LOAN TO 393	0	0	0	0	0
TTL I/F LOAN DISBURSEMENTS		**0**	**0**	**0**	**0**	**0**
TOTAL NON EXPENDITURES		**0**	**0**	**0**	**0**	**0**
GRAND TOTAL SEWER LINE RESERVE FUND		**510,322**	**510,507**	**471,508**	**472,426**	**493,508**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
SEWER CAPITAL REPLACEMENT FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
SEWER CAPITAL REPLACEMENT FUND						
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
403 000 143 597 35 00 20	OP TRF / 401, EQUIP RESERVE	0	0	0	0	0
403 000 143 597 35 00 30	OP TRF / 400, SEWER O & M	120,000	120,000	0	0	0
403 000 143 587 35 00 40	EQUITY TRANSFER / 404	0	0	0	0	0
TOTAL OPERATING TRANSFERS OUT		**120,000**	**120,000**	**0**	**0**	**0**
TOTAL OTHER FINANCING USES		**120,000**	**120,000**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE		**120,000**	**120,000**	**0**	**0**	**0**
403 999 143 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
403 999 143 508 80 00 00	UNRESERVED ENDING BALANCE	750	718	20,719	20,755	40,819
TOTAL ESTIMATED ENDING CASH BALANCE		**750**	**718**	**20,719**	**20,755**	**40,819**
GRAND TOTAL SEWER CAPITAL REPLACEMENT RESERVE		**120,750**	**120,718**	**20,719**	**20,755**	**40,819**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
SEWER RESERVE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	SEWER RESERVE FUND					
	OTHER FINANCING USES					
	OPERATING TRANSFERS OUT					
404 000 144 597 35 00 14	OP TRF / 400	100,000	0	0	0	0
	TOTAL OPERATING TRANSFERS OUT	**100,000**	**0**	**0**	**0**	**0**
	TOTAL OTHER FINANCING USES	**100,000**	**0**	**0**	**0**	**0**
	TOTAL APPROPRIATED CITY USE	**100,000**	**0**	**0**	**0**	**0**
404 999 144 508 00 00 00	ESTIMATED ENDING CASH BAL	5,726	95,349	109,454	95,349	111,204
404 999 144 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
	TOTAL ESTIMATED ENDING CASH BALANCE	**5,726**	**109,454**	**109,454**	**111,419**	**111,204**
	GRAND TOTAL SEWER RESERVE	**105,726**	**109,454**	**109,454**	**111,419**	**111,204**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
SEWER CONSTRUCTION FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	SEWER CONSTRUCTION FUND					
	INTEREST/DEBT SERVICE COSTS					
405 000 145 592 35 84 00	DEBT ISSUANCE COSTS	49,500	48,630	0	0	0
	TOTAL INTEREST/DEBT COSTS	**49,500**	**48,630**	**0**	**0**	**0**
	CAPITAL OUTLAY					
405 000 145 594 35 63 00	IMPROVEMENTS TO PROPERTY	0	0	4,000,000	1,315,652	10,000,000
405 000 145 594 35 63 10	DESIGN ENGINEERING	0	0	290,000	250,090	0
405 000 145 594 35 63 20	CONSTRUCTION ENGINEERING	0	0	368,000	104,285	361,400
	TOTAL CAPITAL OUTLAY	**0**	**0**	**4,658,000**	**1,670,027**	**10,361,400**
	TOTAL EXPENDITURES	**49,500**	**48,630**	**4,658,000**	**1,670,027**	**10,361,400**
	OTHER FINANCING USES					
	OPERATING TRANSFERS OUT					
405 000 145 597 35 00 10	TRF TO DEBT SVC	135,110	135,106	0	0	0
405 000 145 597 35 00 50	TRF TO 400/ REIMBURSE	0	0	279,640	279,640	0
	TOTAL OPERATING TRANSFERS OUT	**135,110**	**135,106**	**279,640**	**279,640**	**0**
	TOTAL OTHER FINANCING USES	**135,110**	**135,106**	**279,640**	**279,640**	**0**
	TOTAL APPROPRIATED CITY USES	**49,500**	**183,736**	**4,937,640**	**1,949,667**	**10,361,400**
	TOTAL APPROPRIATED CITY USE					
405 999 145 508 10 00 00	RESERVED ENDING BALANCE	2,135,600	2,001,399	723,758	1,344,325	2,207,878
405 999 145 508 80 00 00	UNRESERVED END BALANCE	0	0	0	0	0
	TOTAL ESTIMATED ENDING CASH BALANCE	**2,135,600**	**2,001,399**	**723,758**	**1,344,325**	**2,207,878**
	GRAND TOTAL SEWER RESERVE	**2,185,100**	**2,185,135**	**5,661,398**	**3,293,992**	**12,569,278**

CITY OF CLA..KSTON
2013 FINAL BUDGET - EXPENDITURES
SEWER REVENUE BOND FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
SEWER REVENUE BOND FUND						
OTHER CHARACTERS OF EXPENDITURE						
REDEMPTION GENERAL LONG TERM DEBT						
406 000 146 582 35 72 00	REVENUE BOND PRINCIPAL	0	0	45,000	45,000	50,000
TOTAL GENERAL LT DEBT REDEMPTION		**0**	**0**	**45,000**	**45,000**	**50,000**
INTEREST & OTHER DEBT SERVICE COSTS						
406 000 146 592 35 83 30	BOND INTEREST	0	0	85,100	81,165	84,800
406 000 146 592 35 89 00	OTHER DEBT SERVICE COSTS	0	0	300	584	600
TOTAL INTEREST/DEBT SERVICE COSTS		**0**	**0**	**85,400**	**81,749**	**85,400**
TOTAL OTHER CHARACTERS OF EXPENDITURE		**0**	**0**	**130,400**	**126,749**	**135,400**
TOTAL APPROPRIATED CITY USE		**0**	**0**	**130,400**	**126,749**	**135,400**
406 999 146 508 10 00 00	RESERVED ENDING BALANCE	135,110	135,106	135,106	135,106	135,106
406 999 146 508 80 00 00	UNRESERVED END BALANCE	0	0	700	4,352	6,215
TOTAL ESTIMATED ENDING CASH BALANCE		**135,110**	**135,106**	**135,806**	**139,458**	**141,321**
GRAND TOTAL PWTF LOANS - SEWER		**135,110**	**135,106**	**266,206**	**266,207**	**276,721**

CITY OF CLA...STON
2013 FINAL BUDGET - EXPENDITURES
PWTF LOAN FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
PWTF LOAN FUND - SEWER						
OTHER CHARACTERS OF EXPENDITURE						
REDEMPTION GENERAL LONG TERM DEBT						
407 000 147 582 35 72 00	PWTF LOAN #91017, PRINCIPAL	94,975	94,972	0	0	0
407 000 147 582 35 72 10	PWTF LOAN #87011, PRINCIPAL	0	0	0	0	0
407 000 147 582 35 72 20	PWTF LOAN #PC12-951-035, PRINC	0	0	0	0	0
TOTAL GENERAL LT DEBT REDEMPTION		**94,975**	**94,972**	**0**	**0**	**0**
INTEREST & OTHER DEBT SERVICE COSTS						
407 000 147 592 35 83 00	PWTF LOAN #91017, INTEREST	1,900	950	0	0	0
407 000 147 592 35 83 10	PWTF LOAN #87011, INTEREST	0	0	0	0	0
407 000 147 592 35 83 20	PWTF LOAN #PC12-951-035, INT	0	0	25,000	0	30,000
407 000 147 592 35 89 00	OTHER DEBT SERVICE COSTS	0	0	0	0	0
TOTAL INTEREST/DEBT SERVICE COSTS		**1,900**	**950**	**25,000**	**0**	**30,000**
TOTAL OTHER CHARACTERS OF EXPENDITURE		**96,875**	**95,922**	**25,000**	**0**	**30,000**
TOTAL APPROPRIATED CITY USE		**96,875**	**95,922**	**25,000**	**0**	**30,000**
407 999 147 508 80 00 00	UNRESERVED END BALANCE	1,868	2,781	2,782	27,800	17,802
407 999 147 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
TOTAL ESTIMATED ENDING CASH BALANCE		**1,868**	**2,781**	**2,782**	**27,800**	**17,802**
GRAND TOTAL PWTF LOANS - SEWER		**98,743**	**98,703**	**27,782**	**27,800**	**47,802**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
SRF LOAN FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
SRF LOAN FUND - SEWER						
OTHER CHARACTERS OF EXPENDITURE						
REDEMPTION GENERAL LONG TERM DEBT						
408 000 148 582 35 72 10	SRF LOAN PRINCIPAL, L9400012	25,385	-	-	-	-
408 000 148 582 35 72 20	SRF LOAN PRINCIPAL, L9700039	28,350	28,345	29,600	29,577	29,600
408 000 148 582 35 72 30	SRF LOAN PRINCIPAL, L1200	-	-	-	-	18,200
TOTAL GENERAL LT DEBT REDEMPTION		**53,735**	**28,345**	**29,600**	**29,577**	**29,600**
INTEREST & OTHER DEBT SERVICE COSTS						
408 000 148 592 35 83 10	SRF LOAN INTEREST, L9400012	450	-	-	-	-
408 000 148 592 35 83 20	SRF LOAN INTEREST, L9700039	10,250	10,239	9,025	9,007	9,025
408 000 148 592 35 83 30	SRF LOAN INTEREST, L1200			25,000	-	26,000
408 000 148 592 35 20 00	OTHER DEBT SERVICE COSTS	-	-	-	-	300
TOTAL INTEREST/DEBT SERVICE COSTS		**10,700**	**10,239**	**34,025**	**9,007**	**35,325**
TOTAL OTHER CHARACTERS OF EXPENDITURE		**64,435**	**38,584**	**63,625**	**38,584**	**64,925**
TOTAL APPROPRIATED CITY USE		**64,435**	**38,584**	**63,625**	**38,584**	**64,925**
408 999 148 508 10 00 00	RESERVED ENDING BALANCE	38,600	38,600	38,600	38,600	38,600
408 999 148 508 80 00 00	UNRESERVED ENDING BALANCE	(23,343)	2,426	20,501	45,563	20,182
TOTAL ESTIMATED ENDING CASH BALANCE		**15,257**	**41,026**	**59,101**	**84,163**	**58,782**
GRAND TOTAL SRF LOAN FUND - SEWER		**79,692**	**79,610**	**122,726**	**122,747**	**123,707**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
STORMWATER O M FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
STORMWATER OPERATIONS & MAINTENANCE FUND						
OTHER SERVICES & CHARGES, GEN ADMIN						
409 000 049 538 31 41 10	CONSULTING ENGINEERING	0		0	0	0
409 000 049 538 31 44 00	ADVERTISING, PUBLICATIONS	0		0	0	0
409 000 049 538 31 46 00	INSURANCE & BONDS	0		10,000	0	5,000
409 000 049 538 31 49 10	STORMWATER INTERLOCAL	0	0	353,000	320,919	291,000
409 000 049 538 31 49 20	FILING & RECORDING FEES, COLL.	0		4,200	2,858	3,000
409 000 049 538 31 49 30	BANK FEES	0	0	500	502	0
TOTAL OTHER SERVICES & CHARGES		**0**	**0**	**367,700**	**324,279**	**299,000**
INTERGOVERNMENTAL SERVICES & CHARGES						
409 000 049 538 31 51 10	STORMWATER PERMIT			2,000	2,168	2,200
409 000 049 538 31 51 30	STATE AUDIT			2,000	0	1,500
409 000 049 538 31 51 53	EXCISE TAXES	1,000	842	4,500	4,438	4,500
TOTAL INTERGOVERNMENTAL SERVICES & CHARGES		**1,000**	**842**	**8,500**	**6,606**	**8,200**
CUSTOMER SERVICE SALARIES & WAGES						
409 000 049 538 37 10 00	CUSTOMER SERVICE WAGES			22,000	22,183	13,100
TOTAL CUSTOMER SERVICE SALARIES & WAGES		**0**	**0**	**22,000**	**22,183**	**13,100**
PERSONNEL BENEFITS, CUST SERVICE						
409 000 049 538 37 21 00	FICA / MED AID			1,600	1,697	1,000
409 000 049 538 37 22 00	RETIREMENT			1,500	1,583	275
409 000 049 538 37 24 00	INDUSTRIAL INSURANCE			150	122	100
409 000 049 538 37 26 10	MEDICAL INSURANCE			5,700	5,692	3,500
409 000 049 538 37 26 20	DENTAL INSURANCE			450	439	265
409 000 049 538 37 26 30	VISION INSURANCE			160	132	80
409 000 049 538 37 26 40	LIFE INSURANCE			100	84	50
TOTAL OTHER SERVICES & CHARGES		**0**	**0**	**9,660**	**9,749**	**5,270**
SUPPLIES						
409 000 049 538 38 31 10	OFFICE SUPPLIES		14	500	321	500

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
STORMWATER O M FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
409 000 049 538 38 31 20	FORMS, RECEIPTS			1,000	561	1,000
409 000 049 538 38 31 50	MAINTENANCE SUPPLIES				0	0
409 000 049 538 38 31 60	OPERATING SUPPLIES				0	0
409 000 049 538 38 31 61	SAFETY SUPPLIES				0	0
409 000 049 538 38 32 00	FUEL				0	0
409 000 049 538 38 35 00	SMALL TOOLS / MINOR EQUIP				0	0
TOTAL SUPPLIES		**0**	**14**	**1,500**	**882**	**1,500**
OTHER SERVICES & CHARGES, OPERATIONS						
409 000 049 538 38 42 10	TELEPHONES	0	0	0	300	0
409 000 049 538 38 42 20	POSTAGE	1,000		4,000	4,149	4,000
TOTAL OTHER SERVICES & CHARGES, OPERATIONS		**1,000**	**0**	**4,000**	**4,449**	**4,000**
INTERFUND TRANSACTIONS						
409 000 049 538 38 95 10	OFFICE RENT			2,000	2,000	2,000
TOTAL INTERFUND TRANSACTIONS		**0**	**0**	**2,000**	**2,000**	**2,000**
INTEREST/DEBT SERVICE COSTS						
409 000 049 592 80 00 00	INTERFUND LOAN INTEREST	0		0	0	0
TOTAL INTEREST/DEBT SERVICE		**0**	**0**	**0**	**0**	**0**
CAPITAL OUTLAY						
409 000 049 594 38 61 00	LAND ACQUISITION	0		0	0	0
409 000 049 594 38 62 00	BUILDINGS & STRUCTURES	0		0	0	0
409 000 049 594 38 63 00	IMPROVEMENT TO REAL PROP	0		0	0	197,000
409 000 049 594 38 64 10	VEHICLES			0	0	0
409 000 049 594 38 64 20	OFFICE EQUIPMENT	0		0	0	0
409 000 049 594 38 64 90	OTHER MACHINERY & EQUIP			0	0	0
TOTAL CAPITAL OUTLAY		**0**	**0**	**0**	**0**	**197,000**
TOTAL EXPENDITURES		**2,000**	**856**	**415,360**	**370,148**	**530,070**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
STORMWATER O M FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	OPERATING TRANSFERS OUT					
	TOTAL OPERATING TRANSFERS OUT	**0**	**0**	**0**	**0**	**0**
	TOTAL OTHER FINANCING USES	**0**	**0**	**0**	**0**	**0**
	TOTAL APPROPRIATED CITY USE	**2,000**	**856**	**415,360**	**370,148**	**530,070**
409 999 049 508 00 00 00	UNRESERVED END BALANCE	48,000	45,912	27,552	60,194	17,113
409 999 049 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
	TOTAL ESTIMATED ENDING CASH BALANCE	**48,000**	**45,912**	**27,552**	**60,194**	**17,113**
	NON-EXPENDITURES					
	INTERFUND LOAN DISBURSEMENTS					
409 999 049 581 20 00 00	LOAN PAYMENT	0		50,000	0	50,000
	TOTAL INTERFUND LOAN DISBURSEMENTS	**0**	**0**	**50,000**	**0**	**50,000**
	GRAND TOTAL STORMWATER O & M FUND	**50,000**	**46,768**	**492,912**	**430,342**	**597,183**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
SANITATION O M FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
SANITATION OPERATIONS & MAINTENANCE FUND						
OTHER SERVICES & CHARGES, GEN ADMIN						
410 000 150 537 10 41 20	MANAGEMENT CONSULTING	1,500	1,147	1,500	1,110	1,200
410 000 150 537 10 41 91	WORKER'S COMP MGMT	800	615	800	776	800
410 000 150 537 10 46 00	INSURANCE & BONDS	30,150	30,001	29,000	28,511	29,000
410 000 150 537 10 49 20	FILING, RECORDING FEE, COLLEC	8,000	4,836	6,000	5,182	6,500
410 000 150 537 10 49 30	BANK FEES	0	0	0	502	0
TOTAL OTHER SERVICES & CHARGES		**40,450**	**36,599**	**37,300**	**36,081**	**37,500**
INTERGOVERNMENTAL SERVICES & CHARGES						
410 000 150 537 10 51 30	STATE AUDIT	5,500	3,702	4,500	0	4,500
410 000 150 537 10 53 00	EXCISE & B&O TAXES	16,000	22,083	23,000	21,926	22,000
TOTAL INTERGOVERNMENTAL SERVICES & CHARGES		**21,500**	**25,785**	**27,500**	**21,926**	**26,500**
CUSTOMER SERVICE SALARIES & WAGES						
410 000 150 537 70 10 00	CUSTOMER SERVICE WAGES	75,200	74,343	72,000	70,322	76,800
TOTAL CUSTOMER SERVICE SALARIES & WAGES		**75,200**	**74,343**	**72,000**	**70,322**	**76,800**
PERSONNEL BENEFITS, CUST SERVICE						
410 000 150 537 70 21 00	FICA / MED AID	6,000	5,687	5,200	5,380	5,860
410 000 150 537 70 22 00	RETIREMENT	5,635	4,632	4,800	5,024	6,300
410 000 150 537 70 24 00	INDUSTRIAL INSURANCE	420	374	400	291	410
410 000 150 537 70 26 10	MEDICAL INSURANCE	12,400	12,112	11,200	11,062	13,300
410 000 150 537 70 26 20	DENTAL INSURANCE	1,160	1,177	1,100	1,090	1,280
410 000 150 537 70 26 30	VISION INSURANCE	350	346	400	327	400
410 000 150 537 70 26 40	LIFE INSURANCE	240	234	210	207	235
TOTAL OTHER SERVICES & CHARGES		**26,205**	**24,562**	**23,310**	**23,381**	**27,785**
OPERATIONS SALARIES & WAGES						
410 000 150 537 80 10 00	WAGES	287,000	289,382	299,000	302,541	299,400
410 000 150 537 80 10 10	OVERTIME	7,000	5,681	7,000	4,420	6,000
410 000 150 537 80 10 20	SEASONAL	0	0	5,000	4,116	12,000
TOTAL OPERATIONS SALARIES & WAGES		**294,000**	**295,063**	**311,000**	**311,077**	**317,400**

CITY OF CL.. KSTON
2013 FINAL BUDGET - EXPENDITURES
SANITATION O M FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
PERSONNEL BENEFITS, OPERATIONS						
410 000 150 537 80 21 00	FICA / MED AID	21,400	22,572	22,500	24,135	24,300
410 000 150 537 80 22 00	RETIREMENT	16,600	18,388	21,000	21,919	24,600
410 000 150 537 80 23 00	UEMPLOYMENT INSURANCE	1,000	830	3,500	2,745	3,000
410 000 150 537 80 24 00	INDUSTRIAL INSURANCE	9,300	9,573	10,200	9,340	12,100
410 000 150 537 80 26 10	MEDICAL INSURANCE	94,300	89,522	102,500	106,982	105,700
410 000 150 537 80 26 20	DENTAL INSURANCE	4,375	4,544	4,650	4,948	4,900
410 000 150 537 80 26 30	VISION INSURANCE	1,300	1,339	1,600	1,487	1,450
410 000 150 537 80 26 40	LIFE INSURANCE	850	904	850	941	860
410 000 150 537 80 27 00	CLOTHING & UNIFORMS	1,000	800	1,000	1,000	1,000
TOTAL PERSONNEL BENEFITS, OPERATIONS		**150,125**	**148,472**	**167,800**	**173,497**	**177,910**
SUPPLIES						
410 000 150 537 80 31 10	OFFICE SUPPLIES	250	1,326	500	361	500
410 000 150 537 80 31 20	FORMS, RECEIPTS	1,000	728	500	594	800
410 000 150 537 80 31 50	MAINTENANCE SUPPLIES	4,500	2,891	4,500	3,892	4,500
410 000 150 537 80 31 60	OPERATING SUPPLIES	500	336	500	647	500
410 000 150 537 80 31 61	SAFETY SUPPLIES	1,000	727	1,000	985	1,000
410 000 150 537 80 32 00	FUEL	40,000	39,885	40,000	40,177	40,000
410 000 150 537 80 35 00	SMALL TOOLS/ MINOR EQUIP	500	18	500	500	500
410 000 150 537 80 35 10	YARDWASTE TOTES	0	0	7,000	6,915	160,000
TOTAL SUPPLIES		**47,750**	**45,911**	**54,500**	**54,071**	**207,800**
OTHER SERVICES & CHARGES, OPERATIONS						
410 000 150 537 80 41 70	MEDICAL SERVICES, DRUG TEST	500	256	500	69	300
410 000 150 537 80 42 10	TELEPHONES	500	1,500	600	600	800
410 000 150 537 80 42 20	POSTAGE	4,000	5,351	4,500	4,207	4,500
410 000 150 537 80 43 00	TRAVEL, LODING, MEALS	100	0	100	0	100
410 000 150 537 80 44 00	ADVERTISING	200	0	200	0	200
410 000 150 537 80 45 20	EQUIPMENT RENTAL	1,000	0	1,000	0	500
410 000 150 537 80 47 30	LANDFILL DISPOSAL CHARGES	190,000	187,287	195,000	190,506	195,000
410 000 150 537 80 47 31	YARDWASTE DISPOSAL CHGS'	78,000	45,513	60,000	46,510	60,000
410 000 150 537 80 48 20	VEHICLE REPAIRS & MAINT	20,000	24,397	32,000	32,427	25,000
410 000 150 537 80 48 30	EQUIPMENT REPAIRS & MAINT	3,500	4,575	3,500	4,231	5,000

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
SANITATION O M FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
410 000 150 537 80 49 10	DUES, SUBSCRIPTIONS, MMBRSHI	100	198	100	47	100
410 000 150 537 80 49 30	OTHER SVCS NOT CLASSIFIED	0	0	0	0	0
410 000 150 537 80 49 40	REGISTRATION, TUITION	100	0	100	0	100
410 000 150 537 80 49 60	CLEANING, LAUNDRY	1,000	974	1,000	850	1,000
TOTAL OTHER SERVICES & CHARGES, OPERATIONS		**299,000**	**270,051**	**298,600**	**279,447**	**292,600**
	INTERFUND TRANSACTIONS					
410 000 150 537 80 95 10	OFFICE RENT	3,900	4,000	4,000	4,000	4,000
410 000 150 537 80 95 20	SHOP RENT	20,000	20,000	20,000	20,000	20,000
	TOTAL INTERFUND	**23,900**	**24,000**	**24,000**	**24,000**	**24,000**
	DEBT SERVICE					
410 000 150 582 37 72 00	LOCAL LOAN PAYMENT	0	0	0	0	0
	TOTAL DEBT SERVICE	**0**	**0**	**0**	**0**	**0**
	INTEREST & OTHER DEBT COSTS					
410 000 150 592 37 83 10	INTEREST	0	0	0	0	0
	TOTAL INTEREST & OTHER DEBT COSTS	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY					
410 000 150 594 37 63 00	IMPROVEMENT TO REAL PROP	0	0	0	0	0
410 000 150 594 37 64 10	VEHICLES	165,000	163,200	0	0	300,000
410 000 150 594 37 64 90	OTHER MACHINERY & EQUIP	7,500	6,028	7,500	0	0
	TOTAL CAPITAL OUTLAY	**172,500**	**169,228**	**7,500**	**0**	**300,000**
	TOTAL EXPENDITURES	**1,150,630**	**1,114,014**	**1,023,510**	**993,802**	**1,488,295**
	OTHER FINANCING USES					
	OPERATING TRANSFERS OUT					
410 000 150 597 37 00 10	OP TRF / 411, EQUIP RESERVE	20,000	20,000	20,000	20,000	20,000
	TOTAL OPERATING TRANSFERS OUT	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
	TOTAL OTHER FINANCING USES	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
	TOTAL APPROPRIATED CITY USE	**1,170,630**	**1,134,014**	**1,043,510**	**1,013,802**	**1,508,295**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
SANITATION O M FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
410 999 150 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
410 999 150 508 80 00 00	UNRESERVED ENDING BALANCE	205,726	260,091	196,081	209,798	8,121
TOTAL ESTIMATED ENDING CASH BALANCE		**205,726**	**260,091**	**196,081**	**209,798**	**8,121**
NON EXPENDITURES						
410 999 150 586 00 00 00	DUE TO DOR - REFUSE TAX	32,000	33,800	34,000	33,026	34,000
TOTAL NON EXPENDITURES		**32,000**	**33,800**	**34,000**	**33,026**	**34,000**
GRAND TOTAL SANITATION O & M FUND		**1,408,356**	**1,427,905**	**1,273,591**	**1,256,626**	**1,550,416**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
SANITATION EQUIPMENT RESERVE
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
SANITATION EQUIPMENT RESERVE FUND						
CAPITAL OUTLAY						
411 000 151 596 37 64 10	VEHICLES	0	0	0	0	0
TOTAL CAPITAL OUTLAY		**0**	**0**	**0**	**0**	**0**
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
411 000 151 597 00 00 00	OPERATING TRANSFER OUT	0	0	0	0	0
TOTAL OPERATING TRANSFERS OUT		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING USES		**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE		**0**	**0**	**0**	**0**	**0**
411 999 151 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
411 999 151 508 80 00 00	UNRESERVED ENDING BALANCE	134,718	135,037	155,238	155,603	175,838
TOTAL ESTIMATED ENDING CASH BALANCE		**134,718**	**135,037**	**155,238**	**155,603**	**175,838**
GRAND TOTAL SANITATION EQUIPMENT RESERVE		**134,718**	**135,037**	**155,238**	**155,603**	**175,838**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
AMBULANCE / EMS FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	AMBULANCE / EMS					
	SALARIES & WAGES					
420 000 084 522 10 10 00	FIRE CHIEF	20,280	20,278	20,300	20,290	20,300
420 000 084 522 10 10 10	OVERTIME	45,000	43,398	40,000	40,208	40,000
420 000 084 522 10 11 00	EMT / CAPTAINS	69,090	68,959	69,000	69,196	69,000
420 000 084 522 10 12 00	EMT'S	301,850	305,020	302,600	305,826	303,550
420 000 084 522 10 13 00	SECRETARY	5,000	5,346	5,500	5,618	5,725
420 000 084 522 10 15 00	VOLUNTEERS	23,500	19,910	23,750	17,965	23,750
420 000 084 522 10 16 00	RESERVES	48,110	48,363	42,800	42,435	42,800
420 000 084 522 10 17 00	OUT OF AREA TRANSPORT	26,000	23,378	26,000	26,152	26,000
	TOTAL SALARIES & WAGES	**538,830**	**534,652**	**529,950**	**527,690**	**531,125**
	PERSONNEL BENEFITS					
420 000 084 522 10 21 00	FICA / MED AID	40,500	40,485	40,600	39,882	40,600
420 000 084 522 10 22 00	RETIREMENT	24,035	27,492	26,200	27,439	27,350
420 000 084 522 10 22 20	RETIREMENT / VOLUNTEERS	2,000	1,261	1,500	1,142	1,500
420 000 084 522 10 23 00	UNEMPLOYMENT	0	0	0	0	0
420 000 084 522 10 24 00	INDUSTRIAL INSURANCE	10,510	14,300	13,105	13,446	14,800
420 000 084 522 10 26 10	HEALTH INSURANCE	106,250	103,518	106,590	106,493	118,295
420 000 084 522 10 26 11	OTHER MED COSTS, LEOFF I	2,500	884	2,500	1,259	2,500
420 000 084 522 10 26 20	DENTAL INSURANCE	4,950	5,154	5,400	5,418	5,510
420 000 084 522 10 26 30	VISION INSURANCE	1,500	1,487	1,500	1,640	1,550
420 000 084 522 10 26 40	LIFE INSURANCE	1,040	2,269	2,200	2,283	2,370
420 000 084 522 10 26 50	DISABILITY INSURANCE	1,730	1,744	1,730	1,754	1,730
420 000 084 522 10 26 90	HEALTH INS / RETIRED	30,435	30,242	33,480	30,567	33,000
420 000 084 522 10 27 00	UNIFORM / CLOTHING ALLOW	5,545	3,663	5,545	4,086	5,545
	TOTAL PERSONNEL BENEFITS	**230,995**	**232,499**	**240,350**	**235,409**	**254,750**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
AMBULANCE / EMS FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	SUPPLIES					
420 000 084 522 10 31 10	OFFICE SUPPLIES	1,200	772	1,200	1,158	1,200
420 000 084 522 10 31 50	MAINTENANCE SUPPLIES	250	94	250	188	250
420 000 084 522 10 31 60	OPERATING SUPPLIES	225	0	225	76	250
420 000 084 522 10 31 61	EMS SUPPLIES	16,600	10,593	15,000	15,202	15,000
420 000 084 522 10 31 62	PUBLIC EDUC. & PUB RELATION	500	305	500	36	400
420 000 084 522 10 31 63	TRAINING SUPPLIES	2,800	494	2,800	1,693	2,800
420 000 084 522 10 32 00	FUEL	10,000	10,027	12,000	11,918	12,000
420 000 084 522 10 35 00	SMALL TOOLS / MINOR EQUIP	360	0	860	598	850
	TOTAL SUPPLIES	**31,935**	**22,285**	**32,835**	**30,869**	**32,750**
	OTHER SERVICES & CHARGES					
420 000 084 522 10 41 20	MANAGEMENT CONSULTANT	0	3,669	3,000	1,443	3,000
420 000 084 522 10 41 70	MEDICAL SERVICES	0	0	0	0	0
420 000 084 522 10 41 90	BILLING SERVICES	24,000	19,229	22,000	21,224	22,000
420 000 084 522 10 41 91	MGMT CONSULT-WORKERS COM	1,000	762	1,000	984	1,000
420 000 084 522 10 42 10	TELEPHONES, FAX, CELL PHONE	1,600	1,928	1,800	2,068	1,800
420 000 084 522 10 42 20	POSTAGE	400	46	200	37	200
420 000 084 522 10 43 00	TRAVEL, LODGING, MEALS	1,800	605	1,800	121	1,800
420 000 084 522 10 44 00	ADVERTISING	0	0	0	0	0
420 000 084 522 10 46 00	LIABILITY/PROPERTY INSURANCE	22,655	22,554	22,500	22,401	22,500
420 000 084 522 10 47 10	ELECTRICITY, GAS	4,980	4,624	5,700	4,249	5,875
420 000 084 522 10 47 20	WATER	380	245	380	312	380
420 000 084 522 10 48 10	BLDG REPAIRS & MAINTENANCE	1,150	1,726	1,500	1,417	1,300
420 000 084 522 10 48 20	VEHICLE REPAIR & MAINT	13,500	4,639	12,500	12,074	12,500
420 000 084 522 10 48 30	EQUIP REPAIR & MAINTENANCE	1,500	1,354	1,500	1,087	1,500
420 000 084 522 10 49 10	DUES, SUBSCRIPTION, MMBR	300	103	300	194	300

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
AMBULANCE / EMS FUND
JANUARY 1, 2013

LINE ITEM DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
420 000 084 522 10 49 31 CIVIL SERVICE	900	898	900	776	900
420 000 084 522 10 49 32 PRACTICE FUND, VOLUNTEERS	1,000	1,000	1,000	1,000	1,000
420 000 063 522 10 49 40 REGISTRATION, TUITION	2,300	6,507	2,300	2,821	3,000
420 000 084 522 10 49 60 CLEANING, LAUNDRY	2,300	1,373	1,500	1,167	1,500
TOTAL OTHER SERVICES & CHARGES	**79,765**	**71,262**	**79,880**	**73,375**	**80,555**
COMMUNICATION, ALARM, DISPATCH					
420 000 084 528 60 51 00 DISPATCH, ASOTIN COUNTY	26,000	26,000	26,250	26,250	27,000
TOTAL COMMUNICATION, ALARM, DISPATCH	**26,000**	**26,000**	**26,250**	**26,250**	**27,000**
INTEREST / DEBT SERVICE COSTS					
420 000 084 592 82 00 00 INTERFUND LOAN INTEREST	0	0	0	5	0
420 000 084 592 83 10 0(LOCAL INTEREST	1,510	1,509	1,150	1,055	600
TOTAL INTEREST / DEBT SERVICE COSTS	**1,510**	**1,509**	**1,150**	**1,060**	**600**
CAPITAL OUTLAY					
420 000 084 594 22 62 00 BUILDINGS & STRUCTURES	0	0	0	0	0
420 000 084 594 22 63 00 OTHR IMPROVEMENTS TO PROP	0	0	0	0	0
420 000 084 594 22 64 10 VEHICLES	0	0	6,700	6,929	0
420 000 084 594 22 64 20 OFFICE & COMPUTER EQUIP	3,500	4,274	0	0	0
420 000 084 594 22 64 90 OTHER EQUIPMENT & MACH.	0	0	0	0	0
TOTAL CAPITAL OUTLAY	**3,500**	**4,274**	**6,700**	**6,929**	**0**
TOTAL OPERATING EXPENDITURES	**912,535**	**892,481**	**917,115**	**901,582**	**926,780**
OTHER FINANCING USES					
OPERATING TRANSFERS OUT					
420 000 084 597 11 00 10 TRF TO CE / ELECTION EXP	1,500	1,500	1,500	1,500	1,500

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
AMBULANCE / EMS FUND
JANUARY 1, 2013

LINE ITEM DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
420 000 084 597 14 00 30 TRF TO CE / ADMIN EXP	6,450	6,100	6,650	6,650	6,780
420 000 084 597 22 00 10 TRF TO 003/ VEHICLE RPLCMNT	6,000	6,000	9,000	9,000	9,000
TTL OPERATING TRANSFERS OUT	**13,950**	**13,600**	**17,150**	**17,150**	**17,280**
TOTAL OTHER FINANCING USES	**13,950**	**13,600**	**17,150**	**17,150**	**17,280**
TOTAL APPROPRIATED CITY USE	**926,485**	**906,081**	**934,265**	**918,732**	**944,060**
420 999 084 508 10 00 00 RESERVED ENDING BALANCE	**0**	**0**	**0**	**0**	**0**
420 999 084 508 80 00 00 UNRESERVED ENDING BALANCE	**10,900**	**14,733**	**23,332**	**57,296**	**33,167**
TOTAL ESTIMATED ENDING CASH BALANCE	**10,900**	**14,733**	**23,332**	**57,296**	**33,167**
NON EXPENDITURES					
SERVICE - LONG TERM DEBT					
420 999 084 582 78 10 00 LOCAL LOAN PAYMENT	24,035	22,521	24,035	22,975	24,035
TOTAL LONG TERM DEBT SERVICE	**24,035**	**22,521**	**24,035**	**22,975**	**24,035**
INTERFUND LOAN DISBURSEMENTS					
420 999 084 581 10 00 00 LOAN PAYMENT	150,000	20,000	150,000	50,000	100,000
TOTAL INTERFUND LOAN DISBURSEMENTS	**150,000**	**20,000**	**150,000**	**50,000**	**100,000**
TOTAL NON EXPENDITURES					
GRAND TOTAL EMS FUND	**1,111,420**	**963,335**	**1,131,632**	**1,049,003**	**1,101,262**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
EMS CAPITAL RESERVE FUND
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	EMS CAPITAL RESERVE FUND					
	OTHER FINANCING USES					
421 000 082 597 22 00 10	OP TRF TO EMS /420	0	0	6,700	6,700	0
	TOTAL OTHER FINANCING USES	**0**	**0**	**6,700**	**6,700**	**0**
	TOTAL APPROPRIATED CITY USE	**0**	**0**	**6,700**	**6,700**	**0**
421 999 082 508 00 00 00	ESTIMATED ENDING CASH BAL	35,828	35,934	38,284	38,374	47,434
421 999 082 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
	TOTAL ESTIMATED ENDING CASH BALANCE	**35,828**	**35,934**	**38,284**	**38,374**	**47,434**
	NON EXPENDITURES					
	INTERFUND LOAN DISBURSEMENT					
421 999 082 581 10 00 00	LOANS TO OTHER FUNDS	0	0	0	0	0
	TOTAL INTERFUND LOAN DISBURSEMENT	**0**	**0**	**0**	**0**	**0**
	TOTAL NON EXPENDITURES	**0**	**0**	**0**	**0**	**0**
	GRAND TOTAL EMS CAPITAL RESERVE FUND	**35,828**	**35,934**	**44,984**	**45,074**	**47,434**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
AGENCY FUND - TRUST ACCOUNT
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
AGENCY FUND - TRUST ACCOUNT						
635 999 260 508 00 00 00	EST ENDING CASH BALANCE	0	(5,953)	0	(5,189)	0
TOTAL ESTIMATED ENDING CASH BALANCE		**0**	**(5,953)**	**0**	**(5,189)**	**0**
NON EXPENDITURES						
AGENCY DISBURSEMENTS						
635 999 260 586 01 00 00	DUE TO ST , BLDG PERMIT SURCHG	0	576	0	378	0
635 999 260 586 12 00 00	LAB - BLOOD/BREATH	0	189	0	75	0
635 999 260 586 83 00 00	TRAUMA CARE	0	1,911	0	1,856	0
635 999 260 586 83 31 00	AUTO THEFT PREVENTION	0	3,548	0	3,684	0
635 999 260 586 83 32 00	TRAUMATIC BRAIN INJURY	0	583	0	731	0
635 999 260 586 88 00 00	DUE TO STATE, PSEA 3	0	323	0	110	0
635 999 260 586 89 09 00	HIWAY PATROL ACCOUNT	0	228	0	249	0
635 999 260 586 89 01 00	HIWAY SAFETY ACCOUNT	0	33	0	110	0
635 999 260 586 89 05 00	DEATH INVESTIGATIONS	0	40	0	52	0
635 999 260 586 91 00 00	PUBLIC SAFETY & EDUCATION	0	36,969	0	38,707	0
635 999 260 586 92 00 00	PUBLIC SAFETY & ED ASSESSMNT	0	18,946	0	21,670	0
635 999 260 586 96 00 00	LAB BLOOD-BRATH	0	0	0	355	0
635 999 260 586 96 01 00	ST PATROL BREATH TEST PROGRM	0	176	0	3	0
635 999 260 586 96 03 00	ST PATROL HIWAY ACCOUNT	0	998	0	17	0
635 999 260 586 96 04 00	LAB - BLOOD BREATH (001-0299)	0	0	0	32	
635 999 260 586 97 00 00	JUDICIAL INFORMATION SYSTEMS	0	6,517	0	6,743	0
635 999 260 586 99 00 00	SCHOOL SAFETY ZONE	0	128	0	154	0
TOTAL AGENCY DISBURSEMENTS		**0**	**71,165**	**0**	**74,926**	**0**
OTHER NON EXPENDITURES						
635 999 260 589 14 00 00	DUE TO ASOTIN CO, CRIME VICTIM	0	1,979	0	2,061	0
635 999 260 589 20 00 00	FEDERAL PAYROLL TAXES	0	0	0	0	0
635 999 260 589 51 00 00	TEMP CHANGE FUND	0	0	0	0	0
TOTAL OTHER NON EXPENDITURES		**0**	**1,979**	**0**	**2,061**	**0**

CITY OF CLARKSTON
2013 FINAL BUDGET - EXPENDITURES
AGENCY FUND - TRUST ACCOUNT
JANUARY 1, 2013

LINE ITEM	DESCRIPTION	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
	TOTAL NON EXPENDITURES	**0**	**73,144**	**0**	**76,987**	**0**
	GRAND TOTAL - AGENCY FUND	**0**	**67,191**	**0**	**71,798**	**0**
	TOTAL EXPENDITURES, ALL FUNDS	**18,399,837**	**17,710,764**	**19,642,739**	**16,972,294**	**27,236,858**

2013 FINAL BUDGET TOTALS BY FUND

FUND	DESCRIPTION	BEG BAL	REVENUES	EXPENDITURES	END BAL
Column1	Column2	Column3	Column4	Column5	Column6
001	CURRENT EXPENSE	$920,007	$3,809,050	$4,126,630	$602,427
004	CE RESERVE	$473,431	$51,000	$0	$524,431
006	EMP BENEFIT RESERVE	$89,104	$300	$0	$89,404
007	COMMUNITY ENHANCEMENT	$35,845	$200	$2,000	$34,045
010	NATIONAL NIGHT OUT	$3,661	$500	$1,100	$3,061
011	VICTIM'S RIGHTS	$41,969	$5,100	$4,000	$43,069
016	VEHICLE REPLCMENT	$246,365	$120,500	$31,500	$335,365
017	D A R E	$10,900	$1,600	$4,750	$7,750
037	CDBG	$44,462	$0	$25,100	$19,362
102	RESCUE ONE	$6,430	$2,550	$3,500	$5,480
103	STREET FUND	$13,672	$1,259,900	$1,266,620	$6,952
105	STREET RESERVE	$156,192	$100	$120,000	$36,292
108	DRUG ENFORCEMENT	$57,396	$4,150	$13,000	$48,546
130	CONVENTION CENTER	$532,063	$79,200	$83,580	$527,683

2013 FINAL BUDGET TOTALS BY FUND

FUND	DESCRIPTION	BEG BAL	REVENUES	EXPENDITURES	END BAL
202	MUNICIPAL CAP IMPRV	$39,298	$35,300	$0	$74,598
400	SEWER O&M	$534,130	$1,472,000	$1,311,830	$694,300
401	SEWER EQUIP RSRV	$35,211	$20,100	$0	$55,311
402	SEWER LINE RESERVE	$472,508	$21,000	$0	$493,508
403	SEWER CAPITAL REPLC	$20,769	$20,050	$0	$40,819
404	SEWER RESERVE	$110,704	$500	$0	$111,204
405	WWTP CONSTRUCTION	$1,767,278	$10,802,000	$10,361,400	$2,207,878
406	SEWER REVENUE BOND	$139,421	$137,300	$135,400	$141,321
407	PWTF LOAN	$22,802	$25,000	$30,000	$17,802
408	SRF LOAN	$40,907	$82,800	$64,925	$58,782
409	STORMWATER	$24,547	$572,636	$580,070	$17,113
410	SANITATION O&M	$229,916	$1,320,500	$1,542,295	$8,121
411	SANITATION EQUIP RSRV	$155,638	$20,200	$0	$175,838
420	EMS / AMBULANCE	$34,262	$1,067,000	$1,068,095	$33,167
421	EMS CAP RESERVE	$38,384	$9,050	$0	$47,434
TOTALS		**$6,297,272**	**$20,939,586**	**$20,775,795**	**$6,461,063**

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
001	CURRENT EXPENSE	$ 920,007	$ 3,609,900	$ 199,150	$ 3,806,630	$ 320,000	$ 602,427
004	CE RESERVE	$ 473,431	$ 1,000	$ 50,000	$ -	$ -	$ 524,431
006	EMP BENEFIT RESERVE	$ 89,104	$ 300	$ -	$ -	$ -	$ 89,404
007	COMMUNITY PROJECTS	$ 35,845	$ 200	$ -	$ -	$ 2,000	$ 34,045
010	NATIONAL NIGHT OUT	$ 3,661	$ 500	$ -	$ 1,100	$ -	$ 3,061
011	VICTIM'S RIGHTS	$ 41,969	$ 5,100	$ -	$ 4,000	$ -	$ 43,069
016	VEHICLE REPLCMENT	$ 246,365	$ 120,500	$ -	$ -	$ 31,500	$ 335,365
017	D A R E	$ 10,900	$ 1,600	$ -	$ 4,750	$ -	$ 7,750
378	CDBG	$ 44,462	$ -	$ -	$ 100	$ 25,000	$ 19,362
102	RESCUE ONE	$ 6,430	$ 2,550	$ -	$ 3,500	$ -	$ 5,480
103	STREET FUND	$ 13,672	$ 1,114,900	$ 145,000	$ 1,266,620	$ -	$ 6,952
105	STREET RESERVE	$ 156,192	$ 100	$ -	$ -	$ 120,000	$ 36,292

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
108	DRUG ENFORCEMENT	$ 57,396	$ 4,150	$ -	$ 13,000	$ -	$ 48,546
130	LODGING TAX FUND	$ 532,063	$ 79,200	$ -	$ 83,580	$ -	$ 527,683
202	MUNICIPAL CAP IMPRV	$ 39,298	$ 35,300	$ -	$ -	$ -	$ 74,598
400	SEWER O&M	$ 534,130	$ 1,472,000	$ -	$ 1,007,330	$ 304,500	$ 694,300
401	SEWER EQUIP RSRV	$ 35,211	$ 100	$ 20,000	$ -	$ -	$ 55,311
402	SEWER LINE RESERVE	$ 472,508	$ 1,000	$ 20,000	$ -	$ -	$ 493,508
403	SEWER CAPITAL REPLC	$ 20,769	$ 50	$ 20,000	$ -	$ -	$ 40,819
404	SEWER RESERVE	$ 110,704	$ 500	$ -	$ -	$ -	$ 111,204
405	WWTP CONSTRUCTION	$1,767,278	$10,802,000	$ -	$ 10,361,400	$ -	$2,207,878
406	SEWER REVENUE BOND	$ 139,421	$ 500	$ 136,800	$ 135,400	$ -	$ 141,321
407	PWTF LOAN	$ 22,802	$ -	$ 25,000	$ 30,000	$ -	$ 17,802
408	SRF LOAN	$ 40,907	$ 100	$ 82,700	$ 35,325	$ 29,600	$ 58,782
409	STORMWATER O & M	24,547	522,636	50,000	530,070	50,000	$ 17,113

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
410	SANITATION O&M	$ 229,916	$ 981,500	$ 339,000	$ 1,488,295	$ 54,000	$ 8,121
411	SAN. EQUIP RSRV	$ 155,638	$ 200	$ 20,000	$ -	$ -	$ 175,838
420	EMS / AMBULANCE	$ 34,262	$ 892,000	$ 175,000	$ 926,780	$ 141,315	$ 33,167
421	EMS CAP RESERVE	$ 38,384	$ 50	$ 9,000	$ -	$ -	$ 47,434
TOTALS		$6,297,272	$19,647,936	$ 1,291,650	$ 19,697,880	$ 1,077,915	$6,461,063

GLOSSARY

ACCOUNTING SYSTEM: the total set of records and procedures which are used to record, classify and report information on the financial status and operation of an entity.

AD VALOREM TAXES: A tax levied on the assessed value of real property.

AGENCY FUND: A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds.

ALLOCATION: to set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

ANNUAL DEBT SERVICE: The amount required to be paid in any calendar year for (1) interest on all parity bonds then outstanding; (2) principal of all parity bonds then outstanding, but excluding any outstanding term bonds, and (3) payments into any sinking fund account for the amortization of outstanding parity bonds divided by the number of calendar years to the last maturity or mandatory redemption date thereof.

APPROPRIATION: An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

APPROPRIATIONS ORDINANCE: The official enactment by the City Council establishing the legal authority for City officials to obligate and expend resources.

ASSESSED VALUATION: The estimated value placed upon real and personal property by the Asotin County Assessor as the basis for levying property taxes.

ASSETS: Property owned by a government that has monetary value.

AUDIT: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position and result of operations;
- Test whether transactions have been legally performed;
- Identify areas for possible improvements in accounting practices and procedures;
- Ascertain whether transactions have been recorded accurately and consistently; and
- Ascertain the stewardship of officials responsible for governmental resources.

AUDITOR'S REPORT: In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied inte examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with generally accepted accounting practices (GAAP) or some other comprehensive basis system of accounting.

BARS: The State of Washington prescribed Budgeting, Accounting, Reporting System Manual required for all governmental entities in the state of Washington.

BASE BUDGET: Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

BASIS OF ACCOUNTING: A term used to refer to when revenues, expenditures, expenses and transfers are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

BOND (Debt Instrument): A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET (Operating): A plan of financial operation embodying an estimate of proposed expenditures for a given period and proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

BUDGET CALENDAR: The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.

BUDGET DOCUMENT: The official written statement prepared by the Finance Department and supporting staff for the mayor that presents the proposed budget to the City Council.

CAPITAL ASSETS: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET: A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget including both operating and capital outlays. The capital budget is based on the Capital Improvement Plan (CIP).

CAPITAL IMPROVEMENT PLAN: A plan of proposed capital expenditures to be incurred each year over a period six future years setting for the each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.

CAPITAL OUTLAY: Expenditures that result in the acquisition of or additions to fixed assets. Examples include land, buildings, machinery and equipment, and construction projects.

CAPITAL PROJECTS: Projects that purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than 10 years.

CASH BASIS: the method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CDBG: Community Development Block Grant – grant funds administered through Department of Community Trade and Economic Development (CTED) of the State of Washington.

COLA: Cost of Living Allowance.

CONTINGENCY: a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

COUNCILMANIC BONDS: Councilmanic bonds refer to bonds issued with the approval of Council, as opposed to voted bonds, which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5% of the assessed valuation, and voted bonds 2.5%.

CPI: Consumer Price Index is a measure of the change in prices over time for a fixed market basket of goods and services.

DEBT: an obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEBT LIMITS: The maximum amount of gross or net debt that is legally permitted.

DEBT SERVICE: Payment of interest and repayment of principal to holders of the City's debt instruments.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFICIT: The excess of expenditures or expenses over revenues during a single accounting period.

DELINQUENT TAXES: Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached.

ENDING FUND BALANCE: the cash balance remaining at the end of the fiscal year available for appropriation in future years.

ENTERPRISE FUND: Separate financial accounting used for government operations that are financed and operate in a manner similar to business enterprises, and for which preparation of an income statement is desirable.

EXPENDITURES: Expenditures are recognized when the cash payments for the goods or services are made.

FISCAL YEAR: A twelve-month period designated as the operating year by an entity. For Clarkston, the fiscal year is the same as the calendar year.

FIXED ASSETS: Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land.

FULL FAITH & CREDIT: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

FTE: Full-time equivalent (40 hour per week) employee.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

GAAP: Generally Accepted Accounting Principals are standards used for accounting and reporting used for both private industry and governments.

GASB: Government Accounting Standards Board, established in 1985, to regulate the rules and standards for all governmental units.

GENERAL FIXED ASSETS: Capital assets that are not part of any fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial of governmental funds.

GENERAL FUND: The fund supported by taxes, fees and other revenues that may be used for any lawful purpose. The general fund includes public safety, finance, legislative and parks.

GENERAL OBLIGATION BONDS: bonds for which the full faith and credit of the insuring government are pledged for payment.

GOALS: The objective of specific tasks and endeavors.

GRANT: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for a specific purpose.

IAC: Interagency Committee for Outdoor Recreation.

INFRASTRUCTURE: the underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer and water systems.

INTERFUND PAYMENTS: Expenditures made to other funds for services rendered. This category includes interfund repairs and maintenance.

INTERGOVERNMENTAL SERVICES: Intergovernmental purchases of those specialized services typically performed by local governments.

INTERNAL CONTROL: A plan of organization for purchasing, accounting, and other financial activities, which, among other things, provides that:

- The duties of employees are subdivided so that no single employee handles financial action from beginning to end;
- Proper authorization from specific responsible officials are obtained before key steps in the processing of a transaction are completed;
- Records and procedures are arranged appropriately to facilitate effective control.

INVESTMENT: securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments.

LEASING: A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the City at the end of the lease.

LEOFF: Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

LEVY: (1) to impose taxes, special assessments or service charges for the support of government activities. (2) the total amount of taxes, special assessments or service charges imposed by government.

LEVY LID: a statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

LIABILITY: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some later date.

LID: Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

LLEBG: Local Law Enforcement Block Grant. Grant administered through the Washington State Association of Police Chiefs.

MATURITIES: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MILL: The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of property valuation.

NET REVENUE: the revenue of the system less the cost of maintenance and operations of the system.

NOTES TO THE FINANCIAL STATEMENTS: Disclosures required for a fair presentation of the financial statements of government in conformity with GAAP and not included on the face of the financial statements themselves. The notes to the financial statements are an integral part.

OPERATING FUNDS: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

OPERATING TRANSFER: Routine and/or recurring transfers of assets between funds.

ORDINANCE: A statute or regulation enacted City Council.

OTHER SERVICES AND CHARGES: A basic classification for services, other than personnel services, which are needed by the City. This item includes professional services, communication, travel, advertising, rentals and leases, insurance, public utility services, repairs and maintenance, and miscellaneous.

PERS: Public Employees Retirement System provided for employees other than Police and Fire, by the State of Washington.

PERSONNEL BENEFITS: Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

PROCLAMATION: An official act by the Mayor made through a public forum.

PROGRAM: A specific and distinguishable unit of work or service performed.

PROGRAM ENHANCEMENT: Programs, activities or personnel requested to improve or add to the current baseline services.

PROGRAM REVENUE: these are revenues that are produced as a result of an activity of a program and are subject to quantity of services provided to the public or governmental units (i.e. permits, charges for fire services), or revenues dedicated to a specific use (i.e. grants, taxes or debt funds).

PROPRIETARY FUND TYPES: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. Sewer and Sanitation are such funds.

PWTF: Public Works Trust Fund, a low interest revolving loan fund that helps local governments finance critical public works needs. To be eligible for trust fund financing, the applicant must be a local government entity with a long-term plan for financing public works needs. The City must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Eligible projects include streets, storm sewers, and sanitary sewers. Loans will only be made for the purpose of repair, replacement, reconstruction or improvement of existing eligible public works systems to meet current standards and to adequately serve the needs of the existing populations. New capital improvement projects are not eligible.

RCW: Revised Code of Washington. Laws of the State of Washington enacted by the State Legislature.

REET: Real Estate Excise Tax. A tax upon the sale of real property from one person or company to another.

RESERVE: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

RESOLUTION: A formal statement of a decision or expression of an opinion of the City Council.

RESOURCES: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

REVENUE: Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines, interest income and miscellaneous revenue.

REVENUE BONDS: Bond issued pledging future revenues, usually water, sewer or drainage charges, to cover debt payments in addition to operating costs.

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

SRF: State Revolving Fund – A loan program administered through the Department of Ecology for wastewater treatment plant upgrades and improvements.

STP: Surface Transportation Program.

SALARIES AND WAGES: Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and temporary help.

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure or specified purposes.

SUPPLEMENTAL APPROPRIATION: An appropriation approved by the Council after the initial budget appropriation.

SUPPLIES: a basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory or resale items and small tools and equipment.

TAX: Charge levied by a governmental entity to finance services performed for the common benefit.

TAX RATE LIMIT: The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TRANSPORTATION IMPROVEMENT ACCOUNT: (TIA) Provides funding for transportation projects through two programs: The urban programs and the small cities programs. Urban projects must be attributable to congestion caused by economic development or growth. They must be consistent with state, regional and local selection processes. The TIB requires multi-agency planning and coordination and public/private cooperation to further the goal of achieving a balanced transportation system in Washington State.

TRANSPORTATION IMPROVEMENT BOARD (TIB): The purpose of the TIB is to administer funding for local governments for transportation projects. This is accomplished through the Transportation Improvement account Program and the Urban Arterial Trust Account Program (UATA). Revenues are from the state fuel tax, local matching funds and private sector contributions.

TRUST FUND: funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, and/or other funds.

UTILITY LOCAL IMPROVEMENT DISTRICTS (ULID): Created only for improvement to sewer, water, and other utilities, and differs from a LID in that all assessment revenues must be pledged for payment of dept service of bonds issued to finance the improvements.

WAC: Washington Administrative Code.